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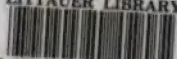
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ANNUAL REPORT
OF THE
STATE BOARD
OF
TAX COMMISSIONERS
OF THE
STATE OF NEW YORK

TRANSMITTED TO THE LEGISLATURE MARCH 8, 1909

ALBANY
J. B. LYON COMPANY, STATE PRINTERS
1909

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STATE OF NEW YORK

No. 48.

IN ASSEMBLY

MARCH 8, 1909.

ANNUAL REPORT

OF THE

State Board of Tax Commissioners

OF THE

STATE OF NEW YORK.

ALBANY, N. Y., *March 8, 1909.*

SIR.—We have the honor herewith to transmit our annual report for the year 1908.

EGBURT E. WOODBURY,
FRANK E. PERLEY,
BENJAMIN E. HALL,

State Board of Tax Commissioners.

REPORT.

OFFICE OF THE STATE BOARD OF TAX COMMISSIONERS,

ALBANY, N. Y., March 8, 1909.

To the Legislature of the State of New York:

The State Board of Tax Commissioners herewith submits its report of the year 1908.

SPECIAL FRANCHISE TAX DELAYS.

During the past two years no substantial progress has been made in collecting unpaid taxes on special franchise assessments in the city of New York, or in disposing of the large amount of litigation arising therefrom. In fact the amount of unpaid taxes has increased and the volume of litigation is now greater than before.

In this class of litigation the State Board of Tax Commissioners is required to appear and defend its assessments. The Board has no power to employ counsel, but is required to be represented by the Attorney-General, who in turn is authorized and universally does designate other counsel for that purpose. The Board has no voice in the selection of counsel, and during the period indicated its members have never been consulted in regard to the trial or disposition of any of the important cases. Nor have they been consulted respecting the basis of the assessments or the theory upon which they were made by counsel so designated by the Attorney-General to represent them.

There has not been that well defined or systematic direction of this litigation which, in the opinion of this Board, is absolutely essential for the settlement of correct principles for fixing the valuation of special franchises.

With the advent of new conditions in the law department of the State there is hope that the work of upholding the Special Franchise Tax Law in the courts, before referees, and under all other circumstances will have the attention which its importance demands. To accomplish this result, we deem it our duty to urge upon the Legislature broadminded and liberal treatment when pro-

vision is being made for the expenses of the Attorney-General in the prosecution of his work. If any other policy is followed, the result will be to limit him as to the thoroughness with which this important branch of his work can be conducted. If the Special Franchise Tax Law, in which the people of the State have demonstrated such a great interest, is to accomplish the objects which its framers had in mind, provision must be made without delay for the proper and effective representation of the State in these litigations.

We again would remind the Legislature of the serious defect in the administrative features of the Special Franchise Tax Law in that it fails to afford an adequate remedy to enforce the payment of taxes based upon this class of assessments. In previous reports to your honorable body this Board has suggested plans for meeting this situation and the adoption of some amendment which would compel the prompt payment of these taxes is becoming more and more necessary.

REAL PROPERTY ASSESSMENTS.

The injustice of the present mode of making assessments on real estate becomes more apparent with the passing of each year. Complaints are made to this Board in increasing numbers that the local assessors in different sections of the State are assessing some of the property within their jurisdiction at full value or even higher, and at the same time assessing other properties in their neighborhood at much less than full value. This undoubtedly results in more injustice than does any other phase of taxation in this State unless it be the present-day methods of taxing personal property. While all must concede the necessity of vesting considerable discretion in the local assessing boards, at the same time provision should be made for a fair and intelligent readjustment of their assessments when inequality is shown. The members of this Board are convinced that no better plan for meeting this important problem has been suggested than the one outlined in our report for last year. As stated in that report, investigation has shown that in only a comparatively small number of tax districts are the assessors honestly endeavoring to assess real property at its full value, and that in some instances these assessments range even less than thirty per cent. of the actual value of the property assessed. As we already have pointed out, the local assessors

attempt to defend this illegal practice on the ground that if they make their assessments at the proper figures the valuation of their city or town will be increased on equalization by the board of supervisors. This equalization in the respective counties is not made in accordance with any uniform fixed rule or method, but too often is made by the addition or deduction of gross amounts. Boards of supervisors do not undertake in a proper, systematic manner to determine and arrive at the ratio of full value at which property is being assessed in the several tax districts of the county and from the ratios thus established work out an equalization among the several tax districts which would be mathematically accurate and just. It is a fact that the question of equalization often is a matter of give and take as a result of combinations formed and, frequently, of political influence, disregarding the justice and equity thereof as between the tax districts affected. So long as the present methods of equalization continue it is idle to hope for any material improvement in these conditions.

We respectfully urge upon the Legislature renewed consideration of the following plan:

We are of the opinion that the causes which give rise to this evasion of the statute requiring the assessment of real property at full value would be largely eliminated and a compliance with its provisions be made practicable of enforcement if the Legislature would establish a uniform system of equalization to be followed by all boards of supervisors in equalizing assessments among the several tax districts of their respective counties.

In equalizing, every board of supervisors should be required, after proper investigation, to establish for each tax district the ratio or percentage which the assessed value of the real property of such district bears to its full value, and using these percentage values as the basis, work out the equalized value for all the tax districts with mathematical precision in accordance with the method employed by the State Board of Equalization in equalizing as between counties. The total of these equalized assessments would correspond with the aggregate assessments returned by the assessors of the several tax districts.

The evidence upon which the percentages for the several tax districts are based should be preserved and the table of such percentages employed in making the equalization should be published as a part of the proceedings of the Board and also in one or more newspapers published in the county. While it is probably true

that this would not entirely eliminate the existing evils of under-valuation and would not entirely obviate this violation of the statute, it is reasonably certain that it would greatly aid in so doing by removing the principal causes which lead to such evasion and violation; and, in any event, the publicity of the basis of equalization would prove, by force of public opinion, to be a powerful factor in compelling a just and fair equalization.

Under the existing law the State Board of Tax Commissioners is clothed with only advisory powers over local assessors in respect to the assessment of property and the matter and manner of the performance of their official duties, and is vested with no authority to require a compliance with the statutory duty of these officers in the matter of assessing property; nor is this power vested in any other board or body.

We respectfully submit that, if this Board is to exercise any proper supervisory control over the matter of the assessment of property, it is worthy of careful consideration whether the power should not be conferred upon the Board to require a new assessment of real property in tax districts where there has been a clear evasion of the statute in the under-valuation of such property by the assessors, or that the powers of this Board be broadened so as to enable it to deal effectively with the subject.

FORM OF REAL ESTATE ASSESSMENTS.

Upon this subject the position of the Board was expressed by its Chairman in an address delivered at the Second International Tax Conference at Toronto, Ontario, in October last, and we, therefore, restate our position in the words used by him upon that occasion:

“The law of our state prescribes that assessments of real property shall be made against the owner by name, the occupant by name, or as nonresident property, dependent upon the conditions existing in the given case. It also requires an assessment-roll to be divided into three parts: One, the resident part of the roll, wherein all assessments against owners and occupants are carried (except corporate owners); the nonresident part of the roll, where the lands of non-residents are to be carried, and another part where all assessments made against incorporated companies are to be entered. Assessments made against the owner, or the occupant, by name, in the resident part of the roll, constitute a

personal liability against the person assessed for the payment of the tax, and also creates a lien upon the land. Assessments of property in the nonresident part of the roll constitute simply a lien upon the land, without any personal liability on the part of the owner or occupant. The term 'owner,' as used in the statute in this connection, means the holder of the legal title, and the term 'occupant' means a person having the right to the use or control of the property, such as a tenant or person working a piece of land on shares. The real property must be assessed to the owner if he is a resident of the tax district. It must be assessed to the occupant in case he resides in the tax district where the real property is situated and the owner resides out of the state. And it may be assessed either to the owner or the occupant if the occupant resides in the tax district where such real property is situated and the owner resides out of the tax district but within the state. Real property must be assessed as nonresident when the owner resides out of the tax district where it is situated and it is unoccupied, or, if occupied, where both the owner and occupant reside out of the tax district. I call attention to those conditions of the statute to show the problems which oftentimes confront assessing officers. It is often very difficult to determine who is the owner of the property, and it is also frequently difficult to determine the place of residence of such owner. These conditions present so many difficulties to the minds of the local assessing officers that they make many illegal assessments, and they also fall into the habit of illegally assessing real property to administrators, executors, guardians, committees of incompetent persons, agents, heirs and the like, with the result that many of their assessments are void.

The statute also prescribed the particular form and manner of making nonresident assessments. These provisions are rarely complied with by local assessors, and the result is that most of the assessments against this class of property are illegal and void. It is my opinion that all distinctions in respect to the form and manner of making assessments against real property should be abolished, and that all assessments of real property should be made against the land itself, by proper description thereof, and with no attempt to create a personal liability against the owner or occupant

by carrying his name upon the roll. This could be done by the preparation of an assessment map of the real property in each tax district, showing each parcel of real property subject to assessment, with its quantity, giving to each such parcel an identifying number for the purpose of assessment, and then making a reference in the assessment-roll to the parcel by number a sufficient identification and description thereof for the purpose of creating a valid assessment against it. Provision would have to be made for renumbering in case of future subdivision. The making of such a map would be attended with some expense, perhaps a considerable expense in the first instance, but it would pay for itself in the saving of time of the assessing officers in the performance of their duty. It would have the merit of simplicity and would obviate very many illegal assessments. There could be no objections, and possibly it might be desirable to carry the name of the last known owner in connection with the assessment, as a means of further identification. The present forms of making assessments have been in vogue since an early date, when the ownership and data required were more easily ascertainable, and have been handed down through succeeding generations to the present time, when the changed conditions arising from subdivisions of property and multiplicity of ownerships have rendered them obsolete and impracticable."

RAILROAD ASSESSMENTS.

Each year's investigation by this Board discloses further proof of the inequality in the assessment of railroad properties in various parts of the State. It is obvious that the local assessor, except under some unusual circumstance, cannot be possessed of that technical knowledge which is necessary for the fair assessment of this class of property. A law should be passed making provision for the employment of experts for this purpose. This could be accomplished, as we already have pointed out, by requiring boards of supervisors to have made periodically an appraisal and valuation of such property by men possessing technical knowledge of its value. These valuations should not be made binding upon the local assessors, but they would be of very great aid to the local assessors when making their assessments, besides enabling them to arrive at a just basis of assessment after applying

the ratio which they are employing in the assessment of other real property in the same tax district. Such a system would tend to uniformity in the assessment of this class of property, and would also lessen the litigation which frequently results from an increase in those assessments.

PERSONAL PROPERTY.

The subject of taxation presents no greater problem than the correct method of taxing personal property. Each year it becomes more and more apparent that the present method is inadequate and that it results in great injustice. In fact the conditions now prevailing in respect to this matter are becoming intolerable, and it is a serious question if it would not be far better to exempt all personal property from taxation than to continue the present unjust conditions. Personal property, in our judgment, should bear its just and fair share of the cost of government, that great institution which protects it. It is well known that more public expenditures are required for the protection of this class of property than are required for the protection of real estate, and the owners of personal property should contribute their fair share toward the governmental expenses. This question, however, must be met squarely and openly. It must be recognized that a large number of our influential citizens believe that personal property should be exempt from taxation altogether. There are, upon the other hand, a large number who believe in its taxation. This latter class undoubtedly constitutes a majority of our citizens. It would be extremely difficult to reach this property for taxation under present methods, even by the imposition of more stringent penalties. The so-called Listing System, although it has been tried in various States, has not proved a satisfactory solution of the problem and some practical plan should be devised which will, in a measure at least, relieve the present conditions. Possibly the best solution of this problem is to be found in the plan of classifying personal property and taxing each class at a fixed rate, making the rate dependent upon the character of the property taxed. It seems fair to assume that such a system, if put into practical working form, would come nearer to meeting with the general approval of the people than does the present system or any other that has as yet been suggested. It is certain that such a plan would more equitably distribute the tax burdens, while at the same time producing

very much greater revenues than result from the present system. In this State the principle already has been applied in certain directions, as for instance, in the taxing of the surplus and undivided earnings of savings banks at the rate of one per cent; of share stock of banks at one per cent, and of mortgages at fifty cents on each \$100 of indebtedness secured. These laws have proved satisfactory, and an extension of this general principle undoubtedly would go far toward relieving the present unsatisfactory conditions.

MORTGAGE TAX LAW STATISTICS.

The duty of supervising the administration of the Mortgage Tax Law is imposed by statute upon the State Board of Tax Commissioners. It is the policy of this Board to require the county clerks and registers of the sixty-one counties of the State to submit each month for approval statements of their expenses in administering the law, together with the monthly receipts from its operation.

From these reports we submit the following statement for the year ending July 1, 1908: The total number of mortgages recorded was 123,908, and the total number of mortgage statements filed was 22,162. The recording officers collected as taxes upon these instruments a total sum of \$3,399,998.22, at a total expense of \$58,392.72. It thus will be noted that the total cost of administration was only 1.74 per cent of the amount collected.

EXEMPT PROPERTY.

This Board is required to gather statistical information in regard to exempt property in the state and after tabulation to submit the facts in respect thereto in its annual report to the Legislature.

We find great difficulty in obtaining this information, and have never been able to acquire it with a sufficient degree of accuracy for submission to the Legislature without causing considerable delay in the time of presenting our annual report. The delay is occasioned by failure on the part of local assessors to make proper return of such property to the clerk of the board of supervisors within the time required by statute.

The tabulated statement submitted herewith omits this statistical information from eight towns, although it is as full and accurate as usually can be obtained.

REPEAL OF SECTION TEN OF THE TAX LAW.

For the reasons given in our annual report last year the Board recommended the repeal of section 10 of the Tax Law, which provides that when a farm or lot is divided by a line between two or more tax districts it shall be assessed in the district in which the dwelling house or other principal buildings are located.

Subsequent official visitations to various counties of the State, and observation of the constant embarrassment and annoyance caused by this section, lead us to again urge upon the Legislature the repeal of this provision, which we believe has no justification under present conditions.

INTERNATIONAL TAX ASSOCIATION.

Two years ago there was formed in Columbus, Ohio, the International Tax Association.

The objects of this association shall be "to formulate and announce, through the deliberately expressed opinion of an annual conference, the best informed economic thought and ripest administrative experience available for the correct guidance of public opinion, legislative and administrative action on all questions pertaining to state and local taxation, and to interstate and international comity in taxation."

Two conferences of the association have been held; one at the time of its formation at Columbus, Ohio, in November, 1907, and the other at Toronto, Canada, in October, 1908.

These conferences are attended by administrative officers of the states and of the Provinces of Canada, tax commissioners and delegates from the various states and students of economic problems pertaining to taxation. They are attended by Governors of several of the states and by the Premier and other high officials of the Canadian Provinces; and the delegates thereto are designated by the Governors of states from whence they come.

We highly commend the work of these conferences, believing that they have exerted and will in the future exert a very strong influence in securing uniformity in tax laws among the several states and Canadian provinces, thereby preventing the double taxation of property, and insuring the more equitable and just distribution of tax burdens.

The addresses and discussions at these conferences contain very many valuable suggestions bearing upon the solution of tax prob-

lems and forming a valuable addition to well-considered tax literature of the present day. These addresses and discussions are published annually in the form of a report.

We desire to suggest to the Legislature the propriety of making a small annual appropriation for the purpose of purchasing copies of these reports to be placed in our educational institutions where the subject of taxation is an economic study, and in other institutions where the public may have access to them.

COMPENSATION OF LOCAL ASSESSORS.

We desire to renew the recommendation of last year that the compensation of local assessing officers should be increased. As a general rule the town assessors are allowed but \$2 per day for doing work which is of great importance to every taxpayer, and which should command the best ability and judgment in the various communities. An allowance of \$3 per day would not be excessive and would be a justifiable increase in town expenditures. The Legislature, in our judgment, might properly and wisely fix the compensation of these officers at a uniform rate applicable to all communities of the State.

ASSESSMENTS.

The total assessed value of property within the State for the year 1907 is as follows:

Real estate	\$8,553,298,187
Personal	\$674,411,315
Less amount not taxable locally for State purposes	54,143,257
	<hr/> 620,268,058
Making a total of real and personal assess- ment	<hr/> \$9,173,566,245 <hr/>
Increase over 1906 in real estate	\$620,240,270
Decrease from 1906 in personal property	12,053,419
	<hr/>
Total increase	<hr/> \$608,186,851 <hr/>

REAL ESTATE EXEMPTIONS.

The tabulation herewith submitted of statements filed with this Board by local assessors, under section 15 of the Tax Law, shows exemption for the year 1908, aggregating \$1,647,184,496, an increase over 1907 of \$76,205,097.

Respectfully submitted,

EGBURT E. WOODBURY,
FRANK E. PERLEY,
BENJAMIN E. HALL,

Commissioners.

STATE BOARD OF EQUALIZATION.

Minutes of the Annual Meeting of the State Board of Equalization called at the office of the Secretary of State in Albany, N. Y., at 10 o'clock A. M., September 1, 1908.

Present — Lewis Stuyvesant Chanler, Lieutenant-Governor; James W. Wadsworth, Jr., Speaker of the Assembly; John S. Whalen, Secretary of State; Martin H. Glynn, Comptroller; William S. Jackson, Attorney-General; Frederick Skene, State Engineer and Surveyor; Egbert E. Woodbury, Tax Commissioner; Frank E. Perley, Tax Commissioner; Benjamin E. Hall, Tax Commissioner.

On motion of Secretary of State Whalen, Lieutenant-Governor Chanler was made Chairman of the Board.

On motion of Secretary of State Whalen, William R. Weed was made Secretary of the meeting.

In response to the Chairman's call for appearances, Mr. John Templeton and Mr. John E. Ward, representing the Orange County Board of Supervisors, presented arguments pertaining to the percentage to be given Orange county in the State equalization table.

There being no further appearances the Chairman declared the Board in executive session.

The State Board of Tax Commissioners presented the following statement:

To the State Board of Equalization:

The aggregate assessed value of all property within the State as returned for the year, 1907, is as follows:

Real estate	\$8,553,298,187
Personal property	\$674,411,315
Less amount not taxable locally for State purposes.	54,143,257
	620,268,058
Total real and personal property.	\$9,173,566,245

Increase over 1906 in real estate.....	\$620,240,270
Decrease from 1906 in personal property.....	12,053,419
Total increase	\$608,186,851

The following counties were officially visited during 1908:

Albany, Allegany, Broome, Cayuga, Chautauqua, Chemung, Columbia, Cortland, Erie, Genesee, Herkimer, Jefferson, Madison, Montgomery, Niagara, Onondaga, Ontario, Orange, Orleans, Oswego, Putnam, St. Lawrence, Saratoga, Seneca, Tioga, Tompkins, Wayne, Westchester, Wyoming, Yates.

We have the honor to be,

Very respectfully,

EGBURT E. WOODBURY,

FRANK E. PERLEY,

BENJAMIN E. HALL.

State Board of Tax Commissioners.

The Board continued in executive session examining data for the purpose of fixing the county percentages until 12 o'clock noon, when the following table of percentages for the various counties of the State was unanimously adopted as the basis for the equalization table for 1908:

COUNTY.	Per- centages.	COUNTY.	Per- centages.
Albany	90	Dutchess	85
Allegany	75	Erie	76
Broome	78	Essex	60
Cattaraugus	78	Franklin	65
Cayuga	78	Fulton	75
Chautauqua	90	Genesee	77
Chemung	73	Greene	72
Chenango	73	Hamilton	85
Clinton	55	Herkimer	90
Columbia	84	Jefferson	84
Cortland	86	Kings	89
Delaware	68	Lewis	77

COUNTY.	Per- centages.	COUNTY.	Per- centages.
Livingston	82	St. Lawrence	85
Madison	85	Saratoga	68
Monroe	85	Schenectady	78
Montgomery	77	Schoharie	82
Nassau	62	Schuyler	74
New York	89	Seneca	85
Niagara	81	Steuben	80
Oneida	81	Suffolk	75
Onondaga	88	Sullivan	60
Ontario	76	Tioga	95
Orange	75	Tompkins	83
Orleans	77	Ulster	83
Oswego	84	Warren	67
Otsego	75	Washington	73
Putnam	79	Wayne	75
Queens.	89	Westchester	90
Rensselaer	83	Wyoming	76
Richmond	90	Yates	80
Rockland	79		

Adjourned meeting held September 10th at 12 o'clock noon, at the office of the Secretary of State.

Present — Frederick Skene, State Engineer and Surveyor.

On motion, meeting was adjourned until September 24, 1908, at 12 o'clock noon, at the office of the Secretary of State.

Adjourned meeting of the State Board of Equalization held September 24, 1908, at 12 o'clock noon, at the office of the Secretary of State.

Present — John S. Whalen, Secretary of State; Martin H. Glynn, Comptroller; Julius Hauser, Treasurer; Frederick Skene, State Engineer and Surveyor; Egbert E. Woodbury, Tax Commissioner; Frank E. Perley, Tax Commissioner; Benjamin E. Hall, Tax Commissioner.

Absent — Lieutenant-Governor Chanler, Speaker Wadsworth and Attorney-General Jackson.

On motion of Tax Commissioner Woodbury, Secretary of State Whalen was made Chairman of the Board.

Tax Commissioner Woodbury presented the table of equalization attached hereto, based upon the percentages adopted at the previous meeting, and on motion it was unanimously adopted.

On motion of Tax Commissioner Perley, the Board adjourned *sine die*.

WILLIAM R. WEED,
Secretary.

EQUALIZATION TABLE, 1908.

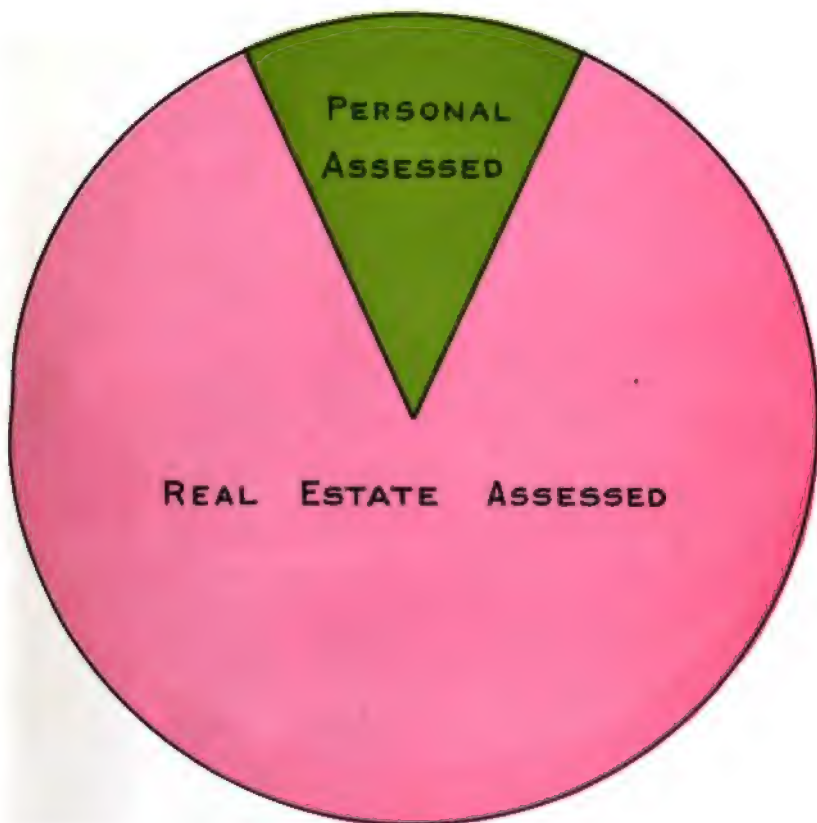
COUNTIES.	Assessed value of real estate, 1907.	Assessed value of personal property and taxable locally for State purposes, 1907.	Assessed value of personal property subject to local taxation for all purposes, 1907.	Total assessed value of real and personal property subject to taxation for all purposes, 1907.	Amount deducted from assessed value of real estate.	Amount added to assessed value of real estate.	Equalized value of real estate.	Total equalized value of real and personal estate.	Ratio of percent-age.
Albany.....	\$104,695,394	\$6,271,715	\$6,271,715	\$110,967,109	\$4,074,161	\$2,469,327	\$106,621,233	\$106,892,948	90
Allegany.....	16,107,525	1,142,245	1,142,245	17,249,770	.....	18,576,852	19,719,097	75	75
Brown.....	36,317,101	1,957,535	1,957,535	38,274,636	.....	40,273,663	42,231,198	78	78
Cattaraugus.....	25,313,994	1,342,785	1,342,785	26,656,783	.....	28,071,828	29,414,613	78	78
Cayuga.....	34,868,827	1,927,747	1,927,747	36,796,574	.....	38,697,607	40,595,354	78	78
Chautauque.....	43,777,933	2,168,600	2,168,600	45,946,533	1,703,594	42,074,339	44,242,639	90	90
Chemung.....	26,380,829	1,472,825	1,472,825	27,853,654	.....	31,258,675	32,731,500	73	73
Chenango.....	15,382,729	981,810	981,810	16,364,539	.....	18,226,966	19,208,806	73	73
Clinton.....	6,841,673	366,775	366,775	7,208,448	.....	8,918,126	9,118,799	55	55
Columbia.....	23,323,981	1,796,500	1,796,500	25,120,481	.....	24,017,509	25,814,009	84	84
Cortland.....	14,058,712	552,450	552,450	14,611,162	.....	18,267,586	19,276,553	86	86
Delaware.....	14,361,028	1,012,267	1,012,267	15,373,295	.....	18,267,586	19,276,553	86	86
Dutchess.....	43,180,502	4,021,986	4,021,986	47,202,488	.....	43,941,343	47,963,329	85	85
Erie.....	334,690,305	8,199,782	7,907,282	342,597,677	.....	388,827,676	396,755,391	76	76
Essex.....	11,493,314	546,163	546,163	12,039,477	.....	16,566,087	17,115,250	60	60
Franklin.....	11,656,481	635,110	635,110	12,291,591	.....	15,511,674	16,146,784	65	65
Fulton.....	13,876,048	731,902	731,902	14,607,950	.....	16,003,283	16,689,885	75	75
Greene.....	22,241,015	1,607,599	1,607,599	23,848,614	.....	24,984,372	26,591,971	77	77
Hamilton.....	12,313,708	669,481	669,481	12,983,249	.....	14,793,231	15,462,712	72	72
Herkimer.....	25,631,616	2,065,326	2,065,326	27,696,942	.....	3,997,471	4,024,536	85	85
Jefferson.....	42,122,796	2,638,890	2,638,890	44,761,686	.....	43,375,298	45,983,178	84	84
Kings.....	1,181,921,910	92,866,547	89,906,985	1,271,828,595	33,210,893	1,237,617,702	1,277,817,899	89	89
Lewis.....	9,758,046	716,871	716,871	10,474,917	.....	11,480,011	11,678,541	77	77
Livingston.....	25,169,311	2,106,776	2,106,776	27,276,087	.....	26,549,848	28,656,624	82	82
Madison.....	18,758,865	1,158,390	1,158,390	19,917,255	.....	19,086,396	20,247,786	85	85
Monroe.....	176,476,927	8,403,170	8,403,170	184,880,097	.....	3,109,527	187,989,624	85	85
Montgomery.....	25,265,967	1,155,146	1,117,746	26,383,713	.....	28,382,442	29,500,188	77	77
Nassau.....	39,857,915	3,606,887	3,606,887	43,464,802	.....	55,606,740	59,213,627	62	62
New York.....	4,788,678,681	387,496,334	387,496,334	5,176,175,015	134,637,103	4,654,041,578	5,051,537,912	89	89
Niagara.....	52,649,337	1,259,979	1,259,979	53,909,316	.....	56,222,798	57,482,777	81	81
Oneida.....	61,691,645	6,210,348	6,210,348	67,901,993	.....	65,846,797	72,057,145	81	81
Ontario.....	128,079,212	6,097,017	6,097,017	134,176,229	2,186,513	125,892,699	131,572,866	88	88
Orangetown.....	30,887,777	2,464,119	2,464,119	33,351,896	.....	4,266,456	35,154,233	76	76
Orange.....	41,283,601	2,521,260	2,521,260	43,804,861	.....	47,612,488	50,133,748	75	75

Orleans.....	16,728,407	723,744	17,452,151	2,003,391	18,791,801	19,515,545	77
Oswego.....	26,433,435	1,349,921	28,783,357	845,455	29,278,590	30,628,812	94
Owego.....	20,275,008	1,784,465	22,060,073	3,108,303	23,383,913	25,168,378	75
Putnam.....	10,598,011	904,145	11,502,156	1,005,831	11,603,542	12,507,987	79
Queens.....	217,698,775	11,191,262	228,429,427	6,119,913	211,548,862	222,309,514	89
Rensselaer.....	75,434,372	4,111,761	79,546,138	3,178,878	78,613,250	82,725,014	83
Richmond.....	52,931,236	4,062,205	56,993,441	2,259,002	50,871,447	54,764,582	90
Rockland.....	23,508,447	653,800	24,162,247	713,765	26,098,049	26,721,849	79
St. Lawrence.....	40,508,735	3,006,443	43,299,178	7,002,612	41,222,500	44,012,943	85
Saratoga.....	25,742,643	653,860	26,396,503	5,179,648	32,745,285	33,399,145	68
Schenectady.....	47,543,745	2,618,362	50,162,107	5,565,537	52,723,393	55,341,755	78
Schoharie.....	10,457,574	761,119	11,618,693	1,111,281	11,453,111	12,214,200	82
Schuyler.....	6,579,995	437,745	7,017,740	1,111,281	7,061,276	8,129,021	74
Seneca.....	15,128,978	852,204	15,981,182	266,572	15,365,550	16,247,754	85
Steuben.....	34,049,644	1,830,080	36,479,724	2,814,288	37,463,932	39,294,022	80
Suffolk.....	64,307,851	3,232,625	67,540,476	9,858,566	74,166,417	77,399,042	75
Sullivan.....	6,424,330	126,475	6,550,805	2,837,192	9,261,582	9,388,057	60
Tioga.....	12,901,920	979,486	13,881,406	227,332	13,129,252	14,108,738	85
Tompkins.....	17,339,552	1,072,885	18,412,437	730,705	18,070,237	19,143,122	83
Ulster.....	26,987,205	1,775,140	27,462,345	1,124,625	27,811,830	28,586,970	83
Warren.....	9,096,542	940,495	10,037,037	2,647,189	11,743,731	12,684,226	67
Washington.....	19,819,319	1,457,375	21,276,694	3,664,593	23,483,912	24,911,257	73
Wayne.....	24,281,980	1,117,628	25,399,608	3,722,493	28,004,473	29,122,101	75
Westchester.....	257,826,966	11,200,412	269,027,378	10,033,188	247,793,778	258,994,190	90
Wyoming.....	15,106,907	1,122,383	16,229,290	2,066,681	17,193,598	18,315,971	76
Yates.....	10,302,829	593,030	10,895,859	836,808	11,139,637	11,732,667	80
Totals.....	\$8,553,298,187	\$674,411,315	\$9,173,566,245	\$195,022,594	\$8,553,298,187	\$9,173,566,245	86.40+

Statement of percentage of personal to total assessment for the years
 1870, 1895, 1897, 1898, 1899, 1900, 1901, 1902, 1903, 1904
 1905, 1906, 1907 and 1908.

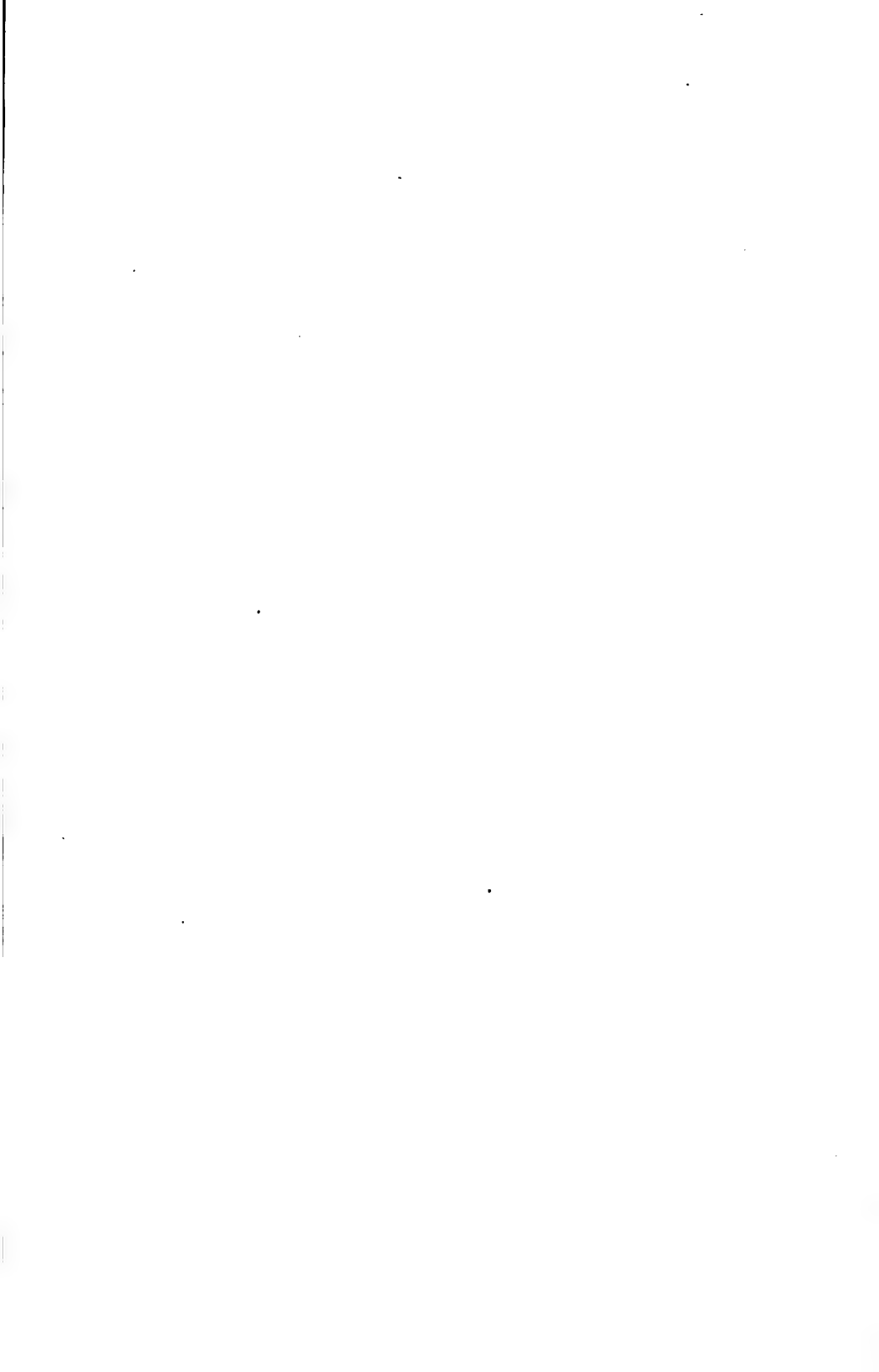
COUNTIES.	Percentage of personal to total, 1870.	Percentage of personal to total, 1895.	Percentage of personal to total, 1897.	Percentage of personal to total, 1898.	Percentage of personal to total, 1899.	Percentage of personal to total, 1900.	Percentage of personal to total, 1901.	Percentage of personal to total, 1902.	Percentage of personal to total, 1903.	Percentage of personal to total, 1904.	Percentage of personal to total, 1905.	Percentage of personal to total, 1906.	Percentage of personal to total, 1907.	Percentage of personal to total, 1908.
Albany.....	17.8	8.3	12	9.7	9.5	9.4	5.6	6.8	7.9	6.4	6.1	6.7	5.6	5.4
Allegany.....	10	10.5	14	13.1	12.9	12	8.9	8.4	8.3	8.2	7.5	7.5	6.5	5.7
Broome.....	10	8.3	9.9	9.4	9	8.4	6.2	5.9	5.6	5.5	4.9	5.5	5.1	4.7
Cattaraugus.....	7.4	9	10.1	9.1	8	8.6	9.4	6.5	6.2	6.6	6.6	6.6	5.5	4.4
Cayuga.....	20	11	11.6	10.4	9.8	9.2	7.5	7.7	7.5	7.1	6.4	6.6	5.7	4.7
Chautauque.....	11	8.7	9.5	8.9	8.5	7.6	8.8	7.5	5.6	5.4	5.7	5.8	5.2	3.7
Chemung.....	14	7	8.1	7.2	6.9	5.2	3.3	2.8	2.8	3.3	4.2	5.5	5.2	5.1
Chenango.....	13	10	14.6	13.8	13	12.5	8.4	8.8	7.8	7.7	6.9	6.9	6	5.4
Clinton.....	11	10	15.3	13.4	11.5	10.8	11	18.2	15.9	12.2	5.8	5.7	5.5	4.1
Columbia.....	3	12	12.7	11.8	11.6	11	12.4	7.5	7.2	6.6	6.9	7.2	7.1	5.8
Cortland.....	12	8	11.5	11	9.7	9	6.3	6.1	5.7	5.2	4.6	4.4	3.9	3.3
Delaware.....	14	9.5	14.4	12.4	11.8	11.2	12.6	11.5	12.1	12.2	8.9	8.6	6.5	5.8
Du Ches.....	20	11	13.2	12.6	12	12.1	7.5	9.1	8.8	8.5	8.9	8.6	8.2	8.2
Erie.....	22	5.8	6.5	6	4.9	4.1	3.5	3.1	2.8	2.9	2.7	2.7	2.3	2.3
Essex.....	8.7	7.7	10.8	9.8	9	8.3	7.5	8.1	6.4	5.5	5.2	5.2	4.3	4.3
Franklin.....	13	10	15.7	12.1	10	10.1	11.2	16.7	13.3	13.1	5.7	5.6	5.1	4.4
Fulton.....	17	11.5	14.2	13.4	13	13	12	12.9	12.1	9.2	8.6	8.6	6.7	5.9
Genesee.....	16	10	14.9	12.9	11.9	11.2	7.9	7	6.9	6.4	6.1	5.3	4.7	4.7
Hamilton.....	1.4	1	3.1	1.1	9	6	6.9	7.4	6.4	5.6	5.6	5.3	4.8	4.4
Herkimer.....	15	9	12.7	11.1	10	10.1	8.9	8.4	8.4	8.2	7.4	7.5	5.2	5.2
Jefferson.....	17	11	12.8	12.2	11.5	10.9	8.1	8.6	8.4	8.9	7.4	6.7	5.8	5.8
Kings.....	8	4	5.5	5.5	6.9	6.7	11.9	11.7	10.5	8.9	9.7	8.7	6.1	6.1
Lewis.....	9	8	14.8	14.2	12.9	12.1	12.9	10.7	11.5	11.1	9.8	8.5	7.3	7.3
Livings'on.....	14	12	12.6	12	11	11.1	9.6	7.2	6.9	6.6	6.3	6.6	5.4	5.4
Madison.....	17	8	12.2	11.1	9.9	9.7	7.1	6.8	4.8	4.9	4.7	4.6	3.7	3.7
Monroe.....	10	5.3	5.4	8.8	6.9	6.8	6.2	5.6	6.2	5.6	5.1	4.7	4.2	4.2
Montgomery.....	6.4	11	12.5	10.7	10.9	10.9	6.2	5.1	6.2	5.6	5.2	10.9	5.6	5.6
Nassau.....			7.3	6.7	6.9	7.6	5.6	5.6	8.7	11.7	12.4	9.5	6.3	6.3
New York.....	29	19	17.6	21.5	18	18	15.4	14.4	13.1	11.7	12.4	9.5	6.3	6.3
Niagara.....	14	7.7	7.5	5.7	5	5	3.6	3.6	3.5	3.4	2.9	3.1	2.2	1.9
Oneida.....	33	9	18.6	18.8	18.8	19.1	13.8	11.1	10.5	12	8.7	9.9	9.1	9.2
Onondaga.....	14	6	14.3	11.9	12.7	9.1	6.8	6.3	5.1	5.1	5.1	5.1	4.2	4.3
Ontario.....	17	10	11.1	11.3	10	10.1	10.7	11.2	10.9	9.2	8.6	8.2	7.3	6.9
Orange.....	21	10.7	13	11.3	10.6	9.9	9.9	6.2	6.2	5.9	6.6	6.4	5.7	5.6
Orleans.....	11	8.9	10.3	10.3	9.6	9.9	8.4	8.5	7.8	7.1	5.2	5.1	4	3.3
Oswego.....	10.5	5.5	12.2	10.6	9.6	11.9	10.3	8.5	6.4	5.7	5.2	5.6	4.8	4.4
O'wego.....	14	10	15	13.7	13	12.9	9.4	9.4	9.1	9.5	9.1	8.9	8	7.6
Pu'tnam.....	10	11	18.9	17.2	15	14.8	11	9.9	9.5	9.2	9.6	8.1	7.8	8.3
Queens.....	24	2.8	3.9	2.4	5.7	5	9.2	7.6	7.6	5.1	6.4	5.7	4.7	3.2
Rensselaer.....	25	9	10.8	10.2	9.5	9.6	6.5	6	5.9	5.6	5.8	5.4	5.1	5
Richmond.....	9.5	6	6.2	6.2	8.7	14.6	18.3	14.7	12.3	11.5	10.9	9.2	6.8	4.4
Rockland.....	18	5	7.4	5.8	5	5.2	4.3	4.1	3.5	2.7	2.9	2.5	2.4	3.5
S. Lawrence.....	11	8.2	11.1	10.6	10	9.8	8.7	11.5	11.4	8.1	7.7	7.8	6.4	5.9
Saratoga.....	21	6	9.4	7.6	6.9	6.3	4.3	4.1	4.2	3.5	3.3	2.8	2.4	2.6
Schenectady.....	10	8	9.1	8.8	9.8	8.9	9.9	7.7	6.4	7.4	5.3	5.5	5.2	4.7
Schoharie.....	12	10	13.4	12.7	12.5	11.6	9.4	11.7	11.9	11.2	7.6	8.8	6.5	5.8
Schoyler.....	8	8.9	10.6	10.1	9	9.3	9.1	8.4	8.1	7.6	7.1	6.8	6.2	5.7
Seneca.....	13	11	13.4	12.7	11.5	10.8	10.9	10.7	7.8	7.1	6.5	6.1	5.3	4.7
S. euben.....	11	7.6	8.4	7.9	7.5	7.4	6.5	6.1	6.5	6.2	5.6	5.8	5	4.2
Suffolk.....	17	9	10.7	8.7	7.5	6.9	6.4	5.8	6.7	6.2	5.3	5.6	4.4	4.2
Sullivan.....	6	2.4	7.1	5	4.7	4.3	3.2	2.9	2.9	2.7	2.5	4	1.9	1.6
Tioga.....	14	6.5	11.5	10	10	9.7	11.5	11.6	8.5	8	8.5	7.8	7	6.4
Tompkins.....	18	10	11.7	11.4	11	11.3	8.5	8.1	8	7.4	7.2	6.6	5.8	5
Ul's'er.....	18.5	8.7	10.2	10	9.7	8.5	3.1	3.6	3.4	3.1	2.8	2.9	2.4	2.4
Warren.....	18.5	20	20.6	17.4	20	19.1	16.5	14.9	12.7	13.6	13.7	10.8	9.2	5.3
Washington.....	11	16	15	11.3	13	12.6	9.8	9.9	8.5	8.1	8.5	7.5	6.2	6.3
Wayne.....	11	9	9.8	9.5	9	8.5	9	8.9	7.7	6.7	6.5	6.1	4.4	3.8
Westchester.....	13	3.3	12.5	10.6	9.6	8.7	7.7	7.7	7.1	6.5	5.3	5.1	4.1	3.8
Wyoming.....	13	10	12	11.5	12	12	9.1	8.1	9.4	8.9	8.6	8.6	6.9	5.1
Yates.....	11	9	9.1	7.8	7.9	7.6	6.4	6	8.6	7.1	8.2	6.9	5.4	4.8
State....	22	12.4	12.9	14.6	13	11.6	11.9	11.2	10	9.7	10	8.1	6.7	5.6

COMPARISON OF REAL AND PERSONAL ASSESSMENTS.



1898 ASSESSMENTS

Real Property	\$4,413,848,496
Personal Property	662,548,328
Percentage of Personal to Total.....	14.6



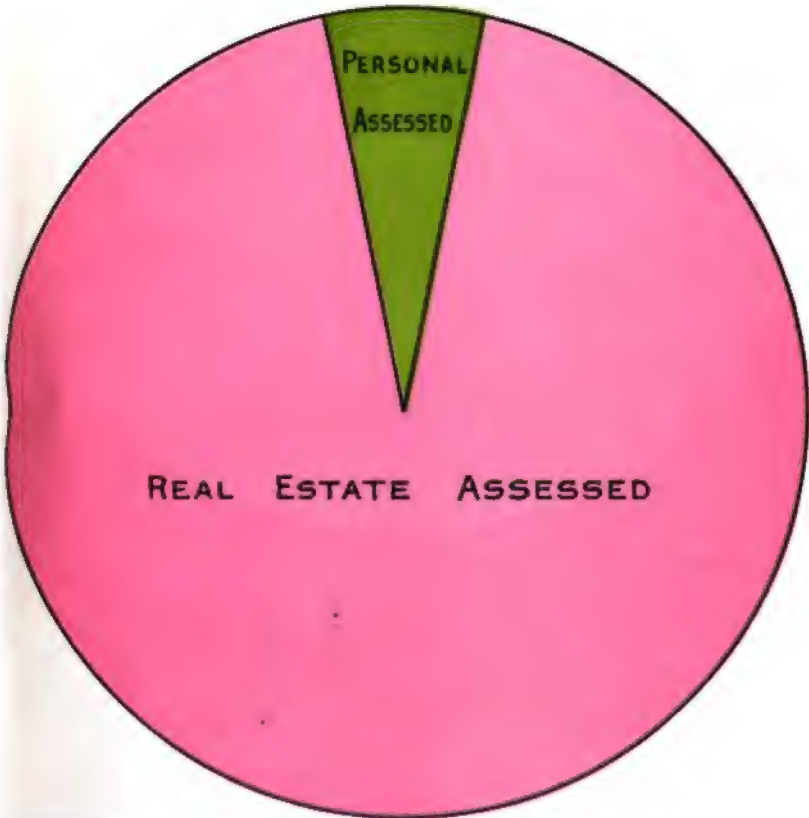
The following table shows the increase and decrease of assessments for the year 1907, in the several Counties of the State.

COUNTIES.	Assessed value of real estate, 1907.	Increase, real.	Decrease, real.	Assessed value of personal property, 1907.	Increase, personal.	Decrease, personal.
Albany.....	\$104,695,394	\$3,493,039		\$6,271,715		\$940,235
Allegany.....	16,107,525	428,205		1,142,245		191,639
Broome.....	36,317,101	715,768		1,957,535		115,100
Cattaraugus.....	25,313,998	878,261		1,342,785		226,594
Cayuga.....	34,868,827	904,914		1,927,747		286,437
Chautauqua.....	43,777,933	2,258,324		2,168,600		90,315
Chemung.....	26,380,855	553,592		1,472,825		66,988
Chenango.....	15,382,729	145,730		981,810		153,545
Clinton.....	6,841,673	202,641		366,775	\$33,420	
Columbia.....	23,323,981	350,987		1,796,500	14,138	
Cortland.....	14,058,712	260,163		552,450		101,500
Delaware.....	14,361,028	586,740		1,012,267		294,872
Dutchess.....	43,180,502	866,360		4,021,986	30,937	
Erie.....	\$34,690,395	23,051,350		8,199,782		176,220
Essex.....	11,493,314	397,210		546,163		65,652
Franklin.....	11,656,481	232,956		635,110		72,670
Fulton.....	13,876,048	440,270		731,602		71,808
Genesee.....	22,241,015	783,191		1,607,599		429,674
Greene.....	12,313,768	282,845		669,481		43,634
Hamilton.....	3,928,256	81,693		27,065	6,540	
Herkimer.....	25,631,616	149,228		1,473,520	39,680	
Jefferson.....	42,122,796	1,226,690		2,638,880		335,864
Kings.....	1,181,221,910	109,214,738		92,866,547	5,143,737	
Lewis.....	9,758,046	178,629		716,871		207,179
Livingston.....	25,169,311	657,544		2,106,776		178,246
Madison.....	18,758,865	365,953		1,158,390		148,700
Monroe.....	176,476,927	10,811,766		8,403,170	316,100	
Montgomery.....	25,265,967	455,240		1,155,146		75,989
Nassau.....	39,857,015	7,771,377		3,606,887		350,523
New York.....	4,788,678,681	327,546,798		446,741,299		18,472,108
Niagara.....	52,649,337	1,870,798		1,259,979		406,867
Oneida.....	61,661,645	2,058,731		6,210,348	289,347	
Onondaga.....	128,079,212	5,349,130		6,097,017		572,765
Ontario.....	30,887,777	1,119,682		2,464,119		206,493
Orange.....	41,283,601	782,024		2,521,260		292,405
Orleans.....	16,728,407	449,715		723,744		154,365
Oswego.....	28,433,435	2,170,239		1,349,922		218,299
Otsego.....	20,276,808	361,688		1,784,465		184,442
Putnam.....	10,598,011	141,531		904,145		54,625
Queens.....	217,668,775	58,222,570		11,191,262	1,496,834	
Rensselaer.....	75,434,372	1,834,313		4,111,764		150,274
Richmond.....	52,931,236	7,029,251		4,062,205		614,090
Rockland.....	23,608,447	6,787,828		653,800	205,375	
St. Lawrence.....	40,508,735	1,665,819		3,006,443		309,517
Saratoga.....	25,742,643	731,548		653,860		85,900
Schenectady.....	47,543,745	6,436,456		2,618,362	453,231	
Schoharie.....	10,857,574	54,466		761,119		233,980
Schuyler.....	6,579,995	182,801		437,745		34,303
Seneca.....	15,128,978	282,961		852,204		122,260
Steuben.....	34,649,644	1,162,831		1,830,090		219,933
Suffolk.....	64,307,861	5,055,325		3,232,625		456,835
Sullivan.....	6,424,390	147,754		126,475		138,465
Tioga.....	12,901,920	149,504		979,486		106,399
Tompkins.....	17,339,532	776,080		1,072,885		113,820
Ulster.....	26,687,205	375,748		775,140		9,830
Warren.....	9,096,542	363,943		940,495		127,300
Washington.....	19,819,319	2,173,034		1,457,375	16,080	
Wayne.....	24,281,980	715,099		1,117,828		436,170
Westchester.....	257,826,966	16,085,532		11,200,412		1,858,802
Wyoming.....	15,106,907	395,299		1,122,383		266,520
Yates.....	10,302,829	36,368		593,030		170,635
Total.....	\$8,553,298,187	\$620,240,270		\$674,411,315	\$8,045,419	\$30,640,686
						\$30,640,686
						8,045,419
						Decrease, personal.. \$22,595,267

Table showing the assessed valuation of real and personal property and the aggregate State and local taxes from 1840 to 1907, inclusive, as returned by the Clerks of the Boards of Supervisors.

YEAR.	Real.	Personal taxed locally for local purposes.	Personal not taxed locally for State purposes.	Taxation.
1840.	\$517,723,170	\$121,447,830		\$3,088,408 22
1841.	531,987,886	123,311,644		3,173,355 97
1842.	504,254,029	116,595,233		4,246,487 78
1843.	476,999,430	118,602,064		3,965,180 14
1844.	480,027,609	119,612,343		4,243,101 81
1845.	486,490,121	115,988,895		4,170,527 95
1846.	496,483,411	119,880,236		4,647,461 88
1847.	509,496,855	121,162,201		4,844,575 60
1848.	426,624,853	125,663,318		5,295,458 23
1849.	536,162,901	129,926,625		5,548,981 28
1850.	571,690,807	153,183,486		6,312,787 33
1851.	888,237,812	196,538,263		6,759,438 20
1852.	946,467,907	221,802,950		7,007,688 08
1853.	1,015,762,791	249,720,727		9,320,763 97
1854.	1,091,514,033	272,638,110		9,638,279 63
1855.	1,107,272,715	294,012,564		11,678,015 69
1856.	1,112,133,136	316,506,930		12,743,179 73
1857.	1,111,551,629	319,897,155		15,166,309 00
1858.	1,095,403,134	307,049,165		15,420,593 20
1859.	1,098,666,251	315,108,117		16,353,301 38
1860.	1,119,933,484	320,617,352		18,959,024 50
1861.	1,121,134,480	313,802,682		20,402,276 51
1862.	1,113,779,352	314,111,034		19,450,288 40
1863.	1,161,750,000	339,249,877		23,040,800 66
1864.	1,158,327,371	392,552,314		39,873,942 58
1865.	1,196,403,416	334,826,220		45,961,140 62
1866.	1,237,703,092	436,404,633		40,568,244 69
1867.	1,327,403,886	438,685,254		46,518,921 02
1868.	1,418,132,855	441,987,915		44,298,435 90
1869.	1,532,720,907	434,280,278		46,161,531 50
1870.	1,599,930,166	452,607,732		50,328,684 21
1871.	1,644,379,410	447,248,035		45,674,486 92
1872.	1,692,523,071	437,102,215		63,511,936 12
1873.	1,750,698,918	418,608,955		51,444,536 27
1874.	1,960,352,703	407,427,399		57,811,381 92
1875.	2,108,325,872	357,941,401		56,926,470 69
1876.	2,376,252,178	379,488,140		52,148,368 37
1877.	2,373,408,540	364,960,110		50,237,164 06
1878.	2,333,669,813	352,469,320		48,047,241 97
1879.	2,315,400,526	322,468,712		47,148,475 04
1880.	2,340,335,690	340,921,916		49,117,782 18
1881.	2,432,661,378	351,021,189		49,286,772 55
1882.	2,557,218,240	315,039,085		47,573,820 07
1883.	2,669,173,011	345,418,361		50,936,788 95
1884.	2,762,348,218	332,383,239		52,372,707 00
1885.	2,899,899,062	324,783,281		57,262,650 62
1886.	3,025,220,788	335,898,389		58,110,078 99
1887.	3,122,588,084	346,611,861		57,331,191 58
1888.	3,213,171,201	354,258,556		60,639,806 72
1889.	3,298,323,931	385,329,131		69,553,028 06
1890.	3,397,234,679	382,159,067		60,943,038 17
1891.	3,526,645,815	405,095,684		60,234,234 65
1892.	3,626,645,093	491,675,158	\$80,261,302	63,688,423 37
1893.	3,761,679,384	540,708,935	102,506,261	66,771,817 50
1894.	3,841,582,748	562,193,379	111,693,960	67,166,683 60
1895.	3,908,853,377	541,621,122	81,761,596	72,557,905 54
1896.	4,041,826,586	544,311,557	79,152,449	71,553,458 96
1897.	4,349,801,526	649,364,694	100,555,201	80,565,704 58
1898.	4,413,848,496	758,581,839	96,033,511	82,753,729 39
1899.	4,811,593,059	742,959,229	93,249,536	102,940,006 33
1900.	5,093,025,771	672,715,703	78,819,796	100,099,372 77
1901.	5,169,308,070	701,565,906	118,473,594	105,656,212 21
1902.	5,297,763,882	672,149,054	115,412,815	104,107,361 08
1903.	6,749,509,858	819,203,165	122,236,996	94,989,856 45
1904.	7,051,455,025	758,893,605	72,182,990	103,676,463 65
1905.	7,312,621,452	816,399,935	113,930,665	106,441,726 08
1906.	7,933,057,917	697,006,582	64,685,105	111,340,919 44
1907.	8,553,298,187	674,411,315	64,143,257	122,825,892 01

COMPARISON OF REAL AND PERSONAL ASSESSMENTS.



1908 Assessment.

Real Property	\$9,117,352,838.09
Personal Property, excluding Mortgage Taxes.....	548,765,843.36
Percentage of Personal to Total.....	5.0



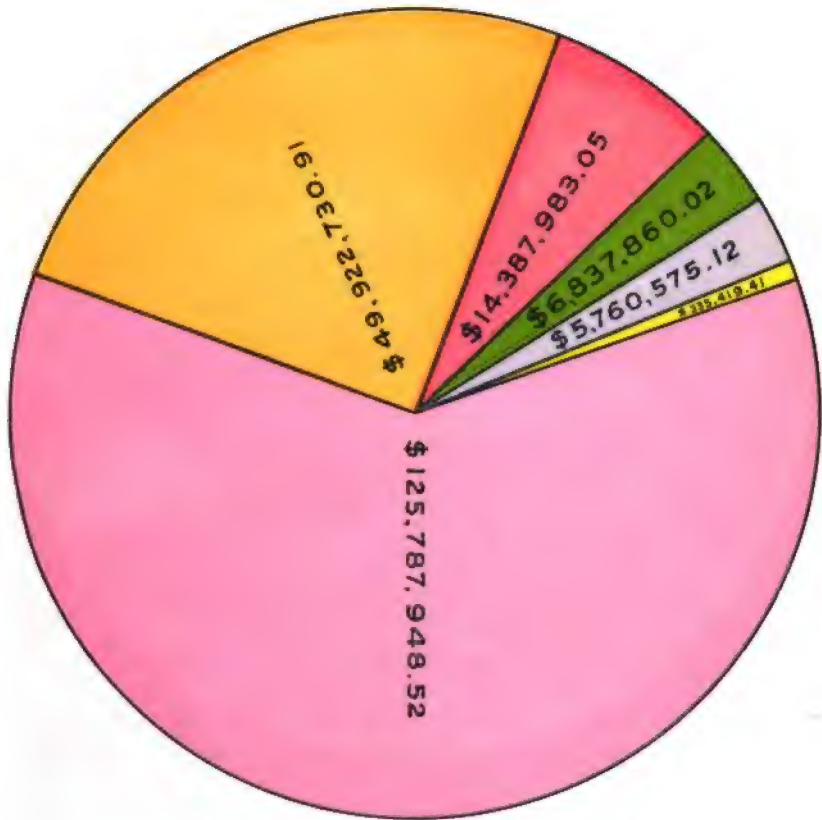
Statement, by Counties, showing all taxes levied for State, Judiciary, County, City, Village and School purposes for the year 1907

COUNTIES.	Value real property.	Value personal property.	Judicial stenographers' tax.	County tax.	Town tax.	City tax.	Village tax.	Local school tax.	Total tax.
Albany.....	\$104,695,394	\$6,271,715	\$5,943 22	\$460,103 10	\$50,997 31	\$2,528,744 76	\$26,358 44	\$460,962 39	\$3,533,109 23
Allegany.....	1,142,245	12,107,525	1,038 28	62,503 58	116,414 90	.....	92,444 69	128,689 15	401,060 60
Broomfield.....	36,317,101	1,957,535	2,301 90	199,000 00	58,332 10	465,059 49	55,264 70	221,008 94	1,000,967 13
Cattaraugus.....	25,313,998	1,342,785	1,587 05	60,000 00	92,965 23	71,816 30	205,906 41	234,480 06	666,555 05
Cayuga.....	34,968,827	1,927,747	2,062 22	171,654 71	81,279 85	479,709 09	38,316 65	190,370 99	963,423 51
Chautauque.....	43,777,933	2,168,608	2,671 17	120,827 87	160,808 74	381,398 90	122,194 14	346,915 07	1,063,540 73
Chemung.....	26,360,555	1,472,825	1,000 36	79,763 72	51,106 93	473,741 83	24,027 56	157,286 30	828,662 62
Chenango.....	15,362,729	981,810	1,072 13	72,064 48	82,009 36	.....	76,431 22	104,651 68	343,556 34
Clinton.....	6,841,673	366,775	1,317 72	227,123 88	74,449 30	119,329 69	21,198 31	101,699 80	389,156 43
Columbia.....	23,323,981	1,796,500	1,883 05	58,243 50	47,795 01	.....	26,553 60	123,527 94	658,899 87
Delaware.....	43,180,502	1,012,267	921 49	64,674 97	140,324 61	343,124 99	50,500 17	144,523 30	400,946 54
Dutchess.....	334,690,395	4,021,986	14,933 59	218,507 83	142,712 67	7,449,691 55	324,479 85	1,860,483 36	10,861,992 43
Essex.....	11,493,314	546,163	19,514 18	1,009,600 89	198,220 60	.....	86,360 19	103,663 21	352,261 65
Franklin.....	11,656,481	635,110	533 57	53,399 71	108,302 97	.....	101,661 26	130,759 49	370,731 90
Fulton.....	13,876,018	731,602	62,717 32	86,949 01	75,040 97	325,471 07	115,027 08	128,153 71	577,644 92
Genesee.....	22,241,015	1,607,599	1,433 85	64,449 44	26,958 79	.....	9,413 46	114,959 79	365,766 30
Greene.....	12,313,798	669,481	7,077 27	81,499 56	63,537 40	.....	65,633 44	80,934 45	292,312 12
Hamilton.....	3,928,256	27,085	176 24	30,455 94	63,553 05	51,624 67	130,830 53	25,594 29	121,989 52
Herkimer.....	25,631,616	1,473,520	1,800 57	142,859 76	95,259 32	525,430 15	239,321 05	172,041 99	593,416 84
Jefferson.....	42,122,796	2,638,880	72,011 29	72,011 29	121,310 84	.....	36,913 79	250,519 36	1,211,525 38
Lewis.....	9,758,046	716,871	702 65	30,000 00	51,360 74	.....	36,913 79	59,616 72	178,593 85
Livingston.....	25,169,311	2,106,776	1,549 68	85,795 16	81,354 85	164,849 49	58,560 34	116,322 83	395,374 27
Madison.....	18,758,865	1,158,390	1,203 68	90,298 80	107,961 10	2,678,636 63	136,877 51	928,498 01	535,196 24
Monroe.....	176,476,927	8,403,170	10,048 24	499,298 72	167,921 91	2,678,636 63	136,877 51	147,503 16	4,421,912 02
Montgomery.....	25,265,967	1,155,146	72,016 30	72,016 30	74,385 07	223,496 03	197,399 16	369,170 40	579,748 70
Nassau.....	39,857,915	3,606,887	11,146 23	461,065 53	181,833 02	96,715,686 35	20,046 24	35,803,163 33	1,220,384 30
New York (Greater).....	6,240,500,802	554,981,313	75,704 13	5,158,658 03	.....	.....	.....	35,803,163 33	137,753,211 84
Niagara.....	52,649,337	3,200,612	203,275 85	203,275 85	198,936 41	1,184,686 41	106,352 64	299,881 64	2,140,562 56
Oneida.....	63,641,645	6,393,246	539,841 02	539,841 02	123,619 57	1,847,686 44	185,413 54	518,396 38	2,747,148 96
Orangetown.....	128,079,212	6,097,017	8,629 42	590,841 02	123,619 57	1,847,686 44	185,413 54	707,617 04	3,412,187 03
Ontario.....	30,887,777	2,464,119	1,875 97	212,522 65	98,285 66	136,598 29	99,220 63	180,914 64	639,417 84
Orange.....	41,283,601	2,521,260	13,969 33	207,927 93	84,470 33	540,073 09	73,008 69	358,764 90	1,278,262 50
Orleans.....	16,723,407	1,047,066	1,047 06	78,170 96	58,679 07	.....	148,171 37	99,157 13	385,225 59
Oswego.....	28,432,435	1,349,922	1,861 79	125,107 09	74,357 49	402,949 99	25,902 01	166,128 11	796,306 48

Statement, by Counties — (Concluded).

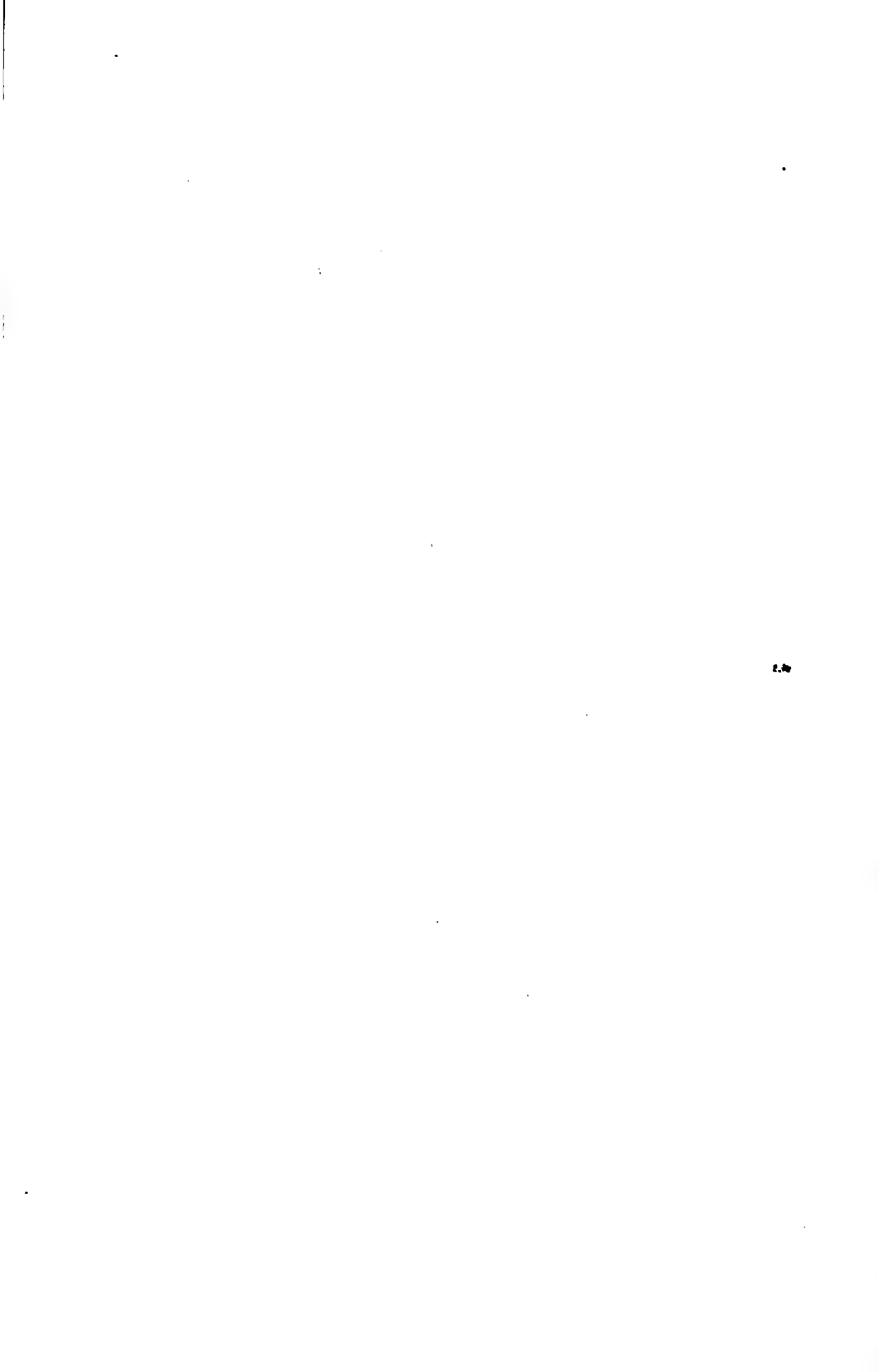
COUNTIES.	Value real property.	Value personal property.	Judicial stenographers' tax.	County tax.	Town tax.	City tax.	Village tax.	Local school tax.	Total tax.
Otsego.....	\$20 275 608	\$1 784 465	\$1 337 05	\$98 662 95	\$82 313 17	.....	\$152 809 65	\$158 022 08	\$493 144 90
Putnam.....	10 595 011	904 145	3 031 47	377 959 59	27 974 30	.....	44 086 94	43 634 03	157 336 33
Rensselaer.....	75 434 372	4 111 764	4 314 40	294 712 39	68 211 61	\$1 220 333 49	38 214 60	424 176 49	2 049 963 07
Rockland.....	23 808 447	653 800	5 633 92	130 682 16	80 720 08	.....	124 354 86	153 539 29	494 930 31
Saint Lawrence.....	40 508 735	3 006 443	1 914 25	175 878 12	160 499 93	130 319 89	82 485 46	225 214 16	676 320 81
Saratoga.....	25 742 643	653 860	1 173 56	175 639 55	122 403 92	.....	302 638 22	161 923 21	763 776 46
Schenectady.....	47 543 745	2 618 362	1 972 07	196 676 33	46 859 38	977 894 74	38 083 20	240 322 15	1 503 817 87
Schoharie.....	10 857 574	761 119	653 75	27 771 43	64 179 00	.....	29 865 04	65 855 64	187 844 76
Schuyler.....	6 579 995	437 745	419 71	25 080 29	30 171 41	.....	26 036 41	38 469 39	120 177 85
Seneca.....	15 128 978	852 204	914 92	32 557 52	48 401 44	274 206 72	79 091 44	70 404 07	231 869 39
Steuben.....	34 649 644	1 830 090	2 055 11	136 500 44	124 259 02	.....	73 158 94	227 093 43	839 300 66
Suffolk.....	64 307 851	3 232 625	19 464 19	101 201 80	81 601 91	.....	118 678 82	357 929 64	946 758 03
Sullivan.....	6 424 390	126 475	362 47	46 076 95	65 290 01	.....	23 640 20	71 360 38	223 071 91
Tioga.....	12 901 920	979 488	845 62	40 000 00	65 333 63	168 401 55	104 965 88	79 924 83	291 046 24
Tompkins.....	17 339 532	1 072 885	1 094 54	46 382 92	49 333 63	330 365 15	16 951 19	104 831 03	386 984 96
Ulster.....	26 687 205	775 140	1 487 22	196 928 06	189 129 02	.....	44 376 76	230 360 49	992 677 18
Warren.....	9 096 542	940 495	446 64	88 470 02	48 468 11	.....	158 611 36	97 955 48	393 951 99
Washington.....	19 819 319	1 457 375	899 88	90 000 29	82 618 17	.....	119 347 44	149 971 15	442 806 64
Wayne.....	24 281 980	1 117 628	1 452 75	52 004 29	87 513 56	.....	92 906 33	149 666 09	413 543 01
Westchester.....	257 826 966	11 200 412	82 174 05	725 919 02	493 055 58	3 579 885 16	1 651 949 57	1 481 139 26	8 214 122 64
Wyoming.....	15 106 907	1 122 383	982 60	37 425 00	60 185 32	.....	1 651 949 57	95 541 30	255 819 00
Yates.....	10 302 829	593 030	637 89	29 361 56	32 110 96	.....	57 520 00	50 676 71	170 307 12
Total.....	\$8 553 298 187	\$674 411 315	335 419 41	\$14 387 983 05	\$5 760 575 12	\$25 787 948 52	\$6 837 860 02	\$49 922 730 91	\$203 032 517 08

DISTRIBUTION OF TOTAL TAXES FOR 1907.



Total \$203,032,517.03 Paid in Taxes in 1907 on All Assessed Property in State for Purposes Named.

- City Tax.
- School Tax.
- County Tax.
- Village Tax.
- Town Tax.
- Judicial Tax.



Statement showing the assessed valuation of banks and tax paid, as provided in section 24, chapter 550, Laws 1901, for the year 1908.

COUNTIES.	Total capital, surplus and undivided profits.	Tax.
Albany.....	\$7,388,205 06	\$73,882 05
Allegany.....	1,238,175 63	12,381 75
Broome.....	1,294,228 55	12,942 29
Cattaraugus.....	1,948,782 69	19,487 56
Cayuga.....	1,021,235 58	10,212 36
Chautauqua.....	1,882,741 95	18,827 41
Chemung.....	845,602 08	8,456 00
Chenango.....	1,508,541 86	15,085 38
Clinton.....	1,001,703 82	10,017 03
Columbia.....	1,362,945 24	13,629 46
Cortland.....	835,379 52	8,353 80
Delaware.....	1,073,349 83	10,733 50
Dutchess.....	2,706,230 78	27,062 33
Erie.....	10,801,933 81	108,019 33
Essex.....	408,144 00	4,081 44
Franklin.....	988,644 07	9,886 44
Fulton.....	1,671,648 64	16,716 48
Genesee.....	781,954 00	7,819 54
Greene.....	815,785 98	8,157 85
Hamilton.....	.....	.....
Herkimer.....	1,918,280 71	19,182 75
Jefferson.....	1,628,000 00	16,280 00
Lewis.....	237,600 00	2,375 00
Livingston.....	524,037 09	5,240 36
Madison.....	756,265 06	7,562 60
Monroe.....	5,286,715 00	52,867 15
Montgomery.....	2,346,548 00	23,465 48
Nassau.....	1,549,209 00	15,492 09
New York (Greater).....	314,376,192 00	3,143,761 92
Niagara.....	1,472,360 18	14,723 60
Oneida.....	6,486,320 17	64,863 20
Onondaga.....	4,115,820 39	41,158 19
Ontario.....	929,950 00	9,299 50
Orange.....	3,066,939 41	30,669 37
Orleans.....	462,222 94	4,622 22
Oswego.....	980,425 20	9,804 22
Otsego.....	1,750,976 54	17,509 78
Putnam.....	299,169 09	2,991 69
Rensselaer.....	3,159,899 03	31,598 99
Rockland.....	576,945 89	5,769 46
St. Lawrence.....	1,640,041 00	16,400 41
Saratoga.....	1,025,876 00	10,258 76
Schenectady.....	550,048 82	5,500 48
Schoharie.....	461,641 72	4,616 42
Schuyler.....	.....	.....
Seneca.....	364,004 37	3,640 04
Steuben.....	1,191,407 13	11,914 07
Suffolk.....	1,676,417 00	16,764 17
Sullivan.....	177,365 15	1,773 65
Tioga.....	653,821 30	6,538 21
Tompkins.....	910,947 36	9,109 45
Ulster.....	2,021,120 44	20,211 16
Warren.....	1,052,592 24	10,525 92
Washington.....	1,146,607 73	11,466 07
Wayne.....	920,801 00	9,208 01
Westchester.....	3,327,098 24	33,270 97
Wyoming.....	510,339 80	5,103 40
Yates.....	322,740 12	3,227 39
Total.....	\$409,451,878 21	\$4,094,518 15

Table showing the Tax rates in all of the cities of the State for the year 1908.

CITIES.	Total.	City.	County and State.	Schools.
Albany.....	.0194	.0152	.0042	*
Amsterdam.....	.01974	.01642	.00332	*
Auburn.....	.031	.01856	.00542	.00713
Binghamton.....	.0246	.0176	.007	*
Buffalo.....	.02169	.01846	.00321	*
Cohoes.....	.021	.016	.005	*
Corning.....	.01531	.01163	.00368	{ .0045 .0087
Cortland.....	.0165	.00794	.00491	.00363
Dunkirk.....	.02584	.01285	.00304	.00994
Elmira.....	.0243	.01331	.0055	.00555
Fulton { West Side.....	.0268	.0153	.0045	.007
East Side.....	.027	.0155	.0046	.0069
Geneva.....	.02109	.01	.00396	.00713
Glens Falls.....	.0298	.0175	.0123	{ .0112 .00421 .00176
Gloversville.....	.028	.012	.008	.008
Hornell.....	.02773	.01312	.00585	.00875
Hudson.....	.02961	.02062	.00898	*
Ithaca.....	.0276	.0168	.0038	.007
Jamestown.....	.0263	.01323	.00301	.01
Johnstown.....	.0298	.0118	.008	.01
Kingston.....	.0275	.01421	.00578	.0075
Little Falls.....	.02583	.00824	.00813	† .00946
Lockport.....	.02768	.02227	.00541	*
Middletown.....	.03288	.01152	.007	.01436
Mt. Vernon.....	** .0212	.0137	.007	.0075
Newburg.....	.0328	.0264	.0064	*
New Rochelle.....	.03008	.03008	*	*
New York (Greater):				
Manhattan Borough.....		.0155	.00631	*
Bronx Borough.....	.01614			*
Brooklyn Borough.....	.0167	.01559	.00119	*
Queens Borough.....	.0166	.01559	.00109	*
Richmond Borough.....	.01711	.0155	.0016	*
Niagara Falls.....	.02247	.01765	.00482	*
North Tonawanda.....	.02569	.01165	.00449	.00955
Ogdensburg.....	.0232	.01	.0059	.0073
Olean.....	.02434	.00975	.00375	.01084
Oneida.....	.04052	.02679	.00623	.0075
Oneonta.....	.0241	.01278	.....	.01132
Oswego.....	.0288	.0178	.011	*
Plattsburg.....	.0293	.0293	*	*
Poughkeepsie.....	.02645	.0214	.00505	*
Port Jervis.....	.0374	.0212	.0162	*
Rensselaer.....	.02432	.01207	.00442	.00783
Rochester.....	.0222	.0189	.0033	*
Rome.....	.03239	.01154	.01341	.00744
Schenectady.....	.0215	.017	.0045	*
Syracuse.....	.02352	.0193	.00422	*
Tonawanda.....	.03141	.01798	.00358	.00985
Troy.....	.02259	.0182	.00439	*
Utica.....	.02501	.01736	.00765	*
Watertown.....	.02323	.0201	.0007	*
Watervliet.....	.0292	.0238	.0054	*
Yonkers.....	.02321	.02321	*	*

* Included in city tax rate.

† Highway included.

‡ Ninth school district not included in total.

§ Thirteenth school district not included in total.

¶ First, second and third school districts not included in total.

** 1907 rate. 1908 rate established May 1st, 1903.

*Table showing amount of money received directly and indirectly
for State purposes.*

YEAR.	Direct State tax levied for State purposes.	Receipts from indirect sources for State purposes.
1867.....	\$12,647,218 71	.....
1868.....	10,243,317 01	.....
1869.....	10,463,179 33	.....
1870.....	14,285,976 55	.....
1871.....	11,613,943 51	.....
1872.....	19,850,882 30	.....
1873.....	14,800,903 38	.....
1874.....	15,727,482 08	.....
1875.....	14,206,680 61	.....
1876.....	8,529,174 32	.....
1877.....	8,726,511 01	.....
1878.....	7,941,297 94	.....
1879.....	7,690,416 34	.....
1880.....	9,232,543 33	.....
1881.....	6,032,826 31	.....
1882.....	6,820,023 29	.....
1883.....	9,334,886 31	.....
1884.....	7,762,572 78	.....
1885.....	9,160,405 11	.....
1886.....	9,512,812 91	.....
1887.....	9,075,046 81	.....
1888.....	9,089,303 85	.....
1889.....	12,557,352 74	.....
1890.....	8,619,748 17	\$3,237,575 31
1891.....	5,196,666 40	5,593,968 69
1892.....	7,784,848 16	4,797,209 73
1893.....	10,418,192 08	5,887,706 55
1894.....	9,600,231 79	4,817,250 80
1895.....	13,906,346 22	5,411,654 50
1896.....	11,751,837 71	9,262,884 89
1897.....	12,033,651 80	9,204,395 44
1898.....	10,199,110 93	9,749,688 52
1899.....	12,640,228 09	10,463,265 71
1900.....	10,704,153 39	13,226,849 80
1901.....	6,824,306 01	15,611,498 62
1902.....	748,072 05	16,051,353 90
1903.....	761,085 02	22,341,802 97
1904.....	968,041 89	23,473,046 23
1905.....	1,191,677 51	23,869,423 44
1906.....	.....	32,077,393 48
1907.....	.....	34,474,999 76
1908.....	.....	33,482,627 80

*Statement of percentage of State Tax to total tax levied for State,
County, Town, City, Village and School purposes.*

COUNTY.	1901.	1902.	1903.	1904.	1905.
Albany.....	.056	.008	.007	.007	.0059
Allegany.....	.072	.009	.009	.009	.011
Broome.....	.065	.009	.008	.009	.013
Cattaraugus.....	.069	.009	.009	.009	.0098
Cayuga.....	.08	.009	.009	.011	.010
Chautauqua.....	.058	.008	.006	.007	.008
Cherung.....	.064	.009	.007	.005	.008
Chenango.....	.074	.01	.01	.001	.011
Clinton.....	.046	.005	.005	.005	.066
Columbia.....	.070	.009	.009	.011	.010
Cortland.....	.072	.01	.009	.009	.011
Delaware.....	.049	.009	.008	.009	.009
Dutchess.....	.082	.018	.014	.014	.015
Erie.....	.058	.006	.007	.007	.007
Essex.....	.053	.008	.007	.007	.009
Franklin.....	.047	.007	.006	.007	.008
Fulton.....	.047	.008	.007	.007	.008
Genesee.....	.109	.16	.017	.016	.019
Greene.....	.058	.009	.008	.01	.011
Hamilton.....	.034	.006	.005	.006	.007
Herkimer.....	.056	.008	.009	.009	.006
Jefferson.....	.079	.009	.01	.009	.009
Lewis.....	.077	.011	.012	.013	.015
Livingston.....	.12	.017	.016	.017	.019
Madison.....	.072	.011	.011	.009	.010
Monroe.....	.06	.007	.006	.005	.018
Montgomery.....	.069	.009	.009	.009	.011
Nassau.....	.06	.012	.01	.011	.011
New York—(Greater).....	.077	.046	.006	.005	.006
Niagara.....	.061	.008	.007	.006	.008
Oneida.....	.059	.007	.007	.009	.007
Onondaga.....	.05	.008	.008	.008	.008
Ontario.....	.085	.012	.01	.011	.012
Orange.....	.065	.015	.012	.011	.012
Orleans.....	.077	.012	.01	.011	.013
Oswego.....	.065	.009	.009	.008	.008
Otsego.....	.082	.013	.012	.013	.012
Putnam.....	.087	.021	.019	.021	.021
Rensselaer.....	.066	.008	.008	.007	.009
Rockland.....	.051	.012	.011	.011	.012
St. Lawrence.....	.089	.012	.011	.012	.013
Saratoga.....	.047	.007	.006	.006	.008
Schenectady.....	.067	.007	.005	.006	.008
Schoharie.....	.088	.013	.012	.014	.014
Schuyler.....	.081	.013	.011	.013	.013
Seneca.....	.089	.012	.012	.013	.016
Steuben.....	.068	.009	.009	.009	.010
Suffolk.....	.095	.026	.023	.024	.023
Sullivan.....	.039	.005	.005	.006	.006
Tioga.....	.075	.011	.011	.011	.011
Tompkins.....	.082	.01	.009	.009	.010
Ulster.....	.042	.006	.005	.006	.006
Warren.....	.035	.006	.005	.004	.005
Washington.....	.067	.01	.01	.009	.010
Wayne.....	.09	.013	.013	.014	.017
Westchester.....	.055	.013	.011	.01	.011
Wyoming.....	.087	.012	.011	.012	.016
Yates.....	.11	.015	.014	.016	.015

STATE TAX RATES FROM 1816 TO 1907 INCLUSIVE.

YEAR.	Mills.	YEAR.	Mills.	YEAR.	Mills.
1816.	2.000	1857.	3.000	1883.	3.250
1817.	2.000	1858.	2.500	1884.	2.575
1818.	3.000	1859.	2.500	1885.	2.960
1819.	1.000	1860.	3.833	1886.	2.950
1820.	1.000	1861.	3.875	1887.	2.700
1821.	1.000	1862.	4.750	1888.	2.620
1822.	1.000	1863.	5.000	1889.	3.520
1823.	1.000	1864.	5.250	1890.	2.340
1824.	1.000	1865.	4.662	1891.	1.375
1825.	0.500	1866.	5.562	1892.	1.980
1826.	0.500	1867.	7.600	1893.	2.580
1842.	1.000	1868.	5.800	1894.	2.180
1843.	1.000	1869.	5.625	1895.	3.240
1844.	1.100	1870.	7.262	1896.	2.690
1845.	0.600	1871.	5.658	1897.	2.670
1846.	0.600	1872.	9.375	1898.	2.080
1847.	0.500	1873.	6.950	1899.	2.490
1848.	0.500	1874.	7.250	1900.	1.960
1849.	0.500	1875.	6.000	1901.	1.200
1850.	0.500	1876.	3.458	1902.	0.130
1851.	0.500	1877.	3.166	1903.	0.130
1852.	0.250	1878.	2.900	1904.	0.130
1853.	1.000	1879.	2.863	1905.	0.154
1854.	0.750	1880.	3.500	1906.	0.000
1855.	1.250	1881.	2.250	1907.	0.000
1856.	1.750	1882.	2.450	1908.	0.030

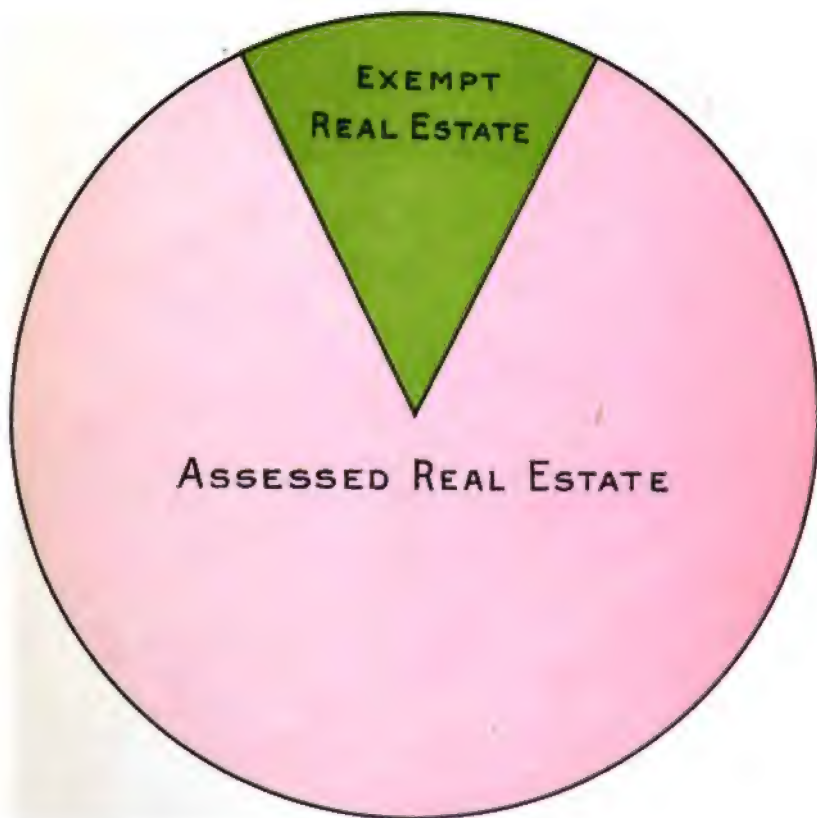
Table showing number of mortgage statements filed, mortgages recorded, and gross tax collected for the year July 1, 1907 to June 30, 1908.

COUNTIES.	Number mortgage statements filed July 1, 1907, to June 30, 1908.	Number mortgages recorded July 1, 1907, to June 30, 1908.	Gross taxes collected July 1, 1907, to June 30, 1908.
Albany.....	120	1,471	\$24,369 57
Allegany.....	95	761	19,652 92
Broome.....	79	1,243	10,404 76
Cattaraugus.....	145	1,062	11,004 88
Cayuga.....	96	987	7,454 01
Chautauqua.....	275	2,243	20,739 38
Chemung.....	52	723	13,916 41
Chenango.....	87	524	5,293 02
Clinton.....	26	476	2,773 48
Columbia.....	120	347	4,510 20
Cortland.....	52	428	2,812 50
Delaware.....	187	628	9,828 67
Dutchess.....	39	720	6,837 88
Erie.....	976	7,000	93,717 22
Essex.....	44	317	2,449 61
Franklin.....	78	634	5,213 83
Fulton.....	50	491	4,087 22
Genesee.....	94	743	6,844 42
Greene.....	118	451	8,772 94
Hamilton.....	.....	45	284 79
Herkimer.....	80	794	8,092 71
Jefferson.....	94	1,187	26,001 54
Kings.....	7,446	27,150	678,527 17
Lewis.....	20	263	2,356 16
Livingston.....	51	452	7,587 26
Madison.....	40	504	3,672 36
Monroe.....	91	4,987	71,355 44
Montgomery.....	35	601	5,314 50
Nassau.....	47	2,858	76,206 09
New York.....	7,508	22,261	1,717,044 77
Niagara.....	117	1,504	20,884 90
Oneida.....	140	1,996	25,938 55
Onondaga.....	185	3,040	32,966 89
Ontario.....	121	957	7,859 22
Orange.....	46	1,230	17,523 38
Orleans.....	44	546	5,616 83
Oswego.....	203	1,072	8,049 15
Otsego.....	116	597	4,076 40
Putnam.....	23	107	1,181 75
Queens.....	873	8,580	155,937 12
Rensselaer.....	68	905	13,097 47
Richmond.....	115	1,733	19,815 06
Rockland.....	41	736	8,415 57
St. Lawrence.....	139	1,023	9,941 23
Saratoga.....	50	729	5,129 05
Schenectady.....	24	1,920	15,886 65
Schoharie.....	50	192	1,483 50
Schuyler.....	37	187	1,024 25
Seneca.....	17	262	2,500 54
Steuben.....	196	1,546	9,701 94
Suffolk.....	69	2,093	28,692 00
Sullivan.....	8	815	7,341 12
Tioga.....	201	312	3,198 11
Tompkins.....	49	494	5,955 19
Ulster.....	13	962	6,456 75
Warren.....	78	491	4,555 56
Washington.....	163	447	5,019 04
Wayne.....	108	640	6,537 12
Westchester.....	503	5,691	102,176 84
Wyoming.....	703	476	3,663 50
Yates.....	147	274	2,247 83
Total.....	22,162	123,908	\$3,399,998 22

SUMMARY MORTGAGE TAX STATISTICS FOR YEAR JULY 1, 1907 TO JUNE 30, 1908.

Number mortgage statements filed.....	22,162
Number mortgages recorded.....	123,908
Gross tax collected.....	\$3,399,998 22
Expense of collection.....	58,392 72
Percentage of tax for cost of collection.....	1.71 per cent.

**COMPARISON OF ASSESSED AND EXEMPT REAL ESTATE
FOR YEAR 1908.**



Assessed Real Estate.....	\$9,117,352,838
Exempt Real Estate.....	1,047,184,496
Percentage of Exempt to Total.....	15.3

T A B U L A T I O N
OF THE
VALUES OF REAL ESTATE EXEMPTIONS

Under Chapter 438, Laws of 1904.

The following is a tabulation of the values of real estate exemptions, returned State, in two classifications. To the left of the aggregate is indicated ownership district property. The "Private Ownership" column on the left contains all or municipalities. To the right of the aggregate is the value of exemption property of the United States, State, counties, cities, towns and villages, no:

ALBANY

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Berne.....						\$6,150	\$27,550	\$33,700
Bethlehem.....						38,100	99,500	137,600
Coeymans.....						56,400	120,500	176,900
Colonie.....		\$2,000				24,600	5,074,300	5,100,900
Green Island.....						52,000	96,382	148,382
Guilderland.....		100				23,600	83,550	107,250
Knox.....						4,900	24,750	29,650
New Scotland.....						11,250	47,600	58,850
Rensselaerville.....						4,850	30,000	34,850
Westerlo.....						4,700	21,130	25,830
Albany City.....	\$400,000	28,836,200	\$524,150	\$6,520,510			8,947,165	45,228,025
Cohoes City.....		1,562,000		618,025			228,675	2,408,700
Watervliet City.....	1,749,374	601,300		188,100			497,900	3,026,674
Totals.....	\$2,149,374	\$31,001,600	\$524,150	\$7,326,635		\$226,550	\$15,288,982	\$56,517,291

ALLEGANY

REAL ESTATE

Alfred.....		\$15,500				\$13,500	\$113,825	\$142,825
Allen.....					\$300	8,000	8,400	11,700
Alma.....						12,100	2,208	14,308
Almond.....						4,000	14,695	18,695
Amity.....			\$40,000			17,150	32,550	89,700
Andover.....						51,800	100,380	152,180
Angelica.....			45,000		14,500	9,150	111,210	179,860
Belfast.....						6,750	45,240	51,990
Birdsall.....						2,700	6,135	8,835
Bolivar.....		50				18,550	128,240	146,790
Burns.....					1,500	13,000	18,525	31,025
Canenden.....						4,000	47,125	51,125
Centerville.....						2,300	8,630	5,930
Clarksville.....						2,200	2,200	4,400
Cuba.....						15,400	64,850	90,250
Friendship.....						21,100	67,275	88,375
Genesee.....						6,400	7,575	13,975
Granger.....						1,750	7,625	9,375
Grove.....						3,000	5,050	8,050
Hume.....		45				15,600	20,640	46,285
Independence.....					550	11,400	8,630	20,580
New Hudson.....						7,550	15,075	22,625
Rushford.....						16,900	22,575	39,475
Scio.....						11,950	108,410	120,360
Ward.....						3,200	1,200	4,400
Wellsville.....						29,800	157,327	187,127
West Almond.....						2,400	10,418	12,818
Willing.....						2,175	12,685	15,400
Wirt.....						9,000	32,900	41,900
Totals.....		\$15,595	\$85,000		\$16,850	\$318,365	\$1,184,798	\$1,620,608

under chapter 438 of the laws of 1904, in the various cities and towns of the In the column headed "Village and School Districts" is included all school exempt property other than that owned by the Federal government, the State classified as to use. The "Miscellaneous" column on the right contains all classified under the various headings to the right of the aggregate column.

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension money.	Miscellaneous.
\$6,150		\$23,350	\$1,200					\$3,000	
38,100		46,500	50,000					3,000	
56,400		52,200	64,000					4,300	
24,600		81,100	4,891,800	\$98,000				3,400	\$2,000
35,000		88,000						8,362	17,000
23,600		52,600	10,500				\$15,000	5,450	100
4,900		21,800	1,800					1,150	
11,250		37,200	4,500					5,900	
4,350		14,600	9,600		\$500			5,900	
4,700		16,300	1,500					3,330	
1,191,500	1,181,900	5,373,200	103,400	1,522,200	330,600	\$150,200		77,665	35,007,360
118,000	35,000	445,300	2,200	41,300		9,000		23,175	1,734,725
123,500		470,300	1,200					16,400	2,415,274
\$1,642,050	\$1,216,900	\$6,722,410	\$5,141,600	\$1,661,500	\$321,100	\$459,200	\$15,000	\$161,032	\$39,176,45

COUNTY.

EXEMPTIONS.

\$14,000	\$91,400	\$11,400	\$6,800				\$3,500	\$4,225	\$11,500
3,000		4,200	3,200					1,000	300
12,100		1,100						1,108	
4,000		4,500	4,300		\$1,000			5,145	
14,950		21,100	4,600		5,000			1,850	42,200
24,300		67,500	25,780					7,100	27,500
8,550		25,800	75,000	\$45,000	12,000		5,000	5,410	3,100
6,150		38,500	1,250					7,490	600
2,700		4,300	800					1,035	
14,000		60,000	60,000					8,240	4,550
12,100		14,600	1,050					8,875	2,400
4,000	32,000	10,400						4,725	
2,800		3,050	155					425	
2,200		1,900	100					200	
11,200		56,200	1,300					7,350	4,200
13,700		28,700	26,650	60	700			10,625	7,400
6,400		3,200	850					3,725	
1,750		2,800	3,000					1,825	
3,000		2,400						2,650	
15,000		16,000	3,200		600			10,640	645
11,400		5,500	550					3,130	
7,550		8,350	800					5,925	
16,900		18,400	1,900					2,275	
10,750		11,500	95,000					1,910	1,200
3,300		900	300						
20,400	4,700	100,500	11,500	2,500	3,300			34,827	9,400
2,400		3,300	4,500					2,618	
2,715		9,000	1,700					1,935	
8,500		2,300	29,400					1,200	500
\$259,215	\$128,100	\$535,400	\$363,485	\$48,100	\$22,600		\$8,500	\$139,713	\$115,495

BROOME

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Barker.....						\$7,800	\$15,260	\$23,060
Binghamton City...	\$150,000	\$1,650,000	\$1,080,000	\$3,310,450			1,848,800	8,039,250
Binghamton Town...							9,600	9,600
Chenango.....						7,500	18,600	26,100
Coleville.....						4,500	40,000	44,500
Conklin.....						4,100	20,090	24,190
Dickinson.....						1,800	75,850	77,650
Fenton.....						3,700	16,850	20,550
Kirkwood.....		90,000				8,200	14,600	112,800
Lisle.....					\$500	8,600	15,795	24,895
Maine.....			....			6,150	23,595	29,745
Nanticoke.....						2,900	5,200	8,100
Sanford.....						6,600	24,614	31,214
Triangle.....					6,000	18,500	16,790	41,290
Union.....						226,750	184,399	411,149
Vestal.....						10,000	17,500	27,500
Windoor.....					6,000	35,670	28,475	70,145
Totals.....	\$150,000	\$1,740,000	\$1,080,000	\$3,310,450	\$12,500	\$352,770	\$2,376,018	\$9,021,738

CATTARAUGUS

REAL ESTATE

Allegany.....					\$5,000	\$11,250	\$148,400	\$164,650
Ashford.....						5,450	17,870	23,320
Carrollton.....					300	7,000	10,250	17,550
Cold Spring.....					200	4,500	36,900	41,500
Conewango.....						6,100	10,770	16,870
Dayton.....						7,940	26,205	34,145
East Otto.....					200	2,300	11,530	14,030
Elko.....					100	750	22,000	22,850
Ellicottville.....					3,000	14,800	35,740	53,540
Farmersville.....					150	14,175	9,650	23,975
Franklinville.....					10,000	21,385	55,100	96,485
Freedom.....						3,700	12,850	16,550
Great Valley.....						6,950	22,318	29,268
Hinsdale.....						15,650	47,165	62,815
Humphrey.....						5,325	4,140	9,465
Iechua.....						5,175	13,710	18,885
Leon.....						3,800	5,610	9,410
Little Valley.....			\$100,000		4,000	52,100	52,075	208,175
Lyndon.....						2,500	6,410	8,910
Machias.....			40,000		3,500	10,700	17,342	71,542
Mansfield.....					200	1,250	3,975	5,425
Napoli.....					300	2,500	4,900	7,700
New Albion.....					1,550	22,700	19,275	43,525
Olean Town.....					4,000	55,900	55,600	115,500
Olean City.....		\$55,000		\$382,150	8,000		205,635	650,785
Otto.....					600	2,575	8,300	11,475
Perryburg.....					1,000	5,750	30,907	37,657
Persia.....					1,500	12,100	12,700	26,300
Portville.....						32,500	37,875	70,375
Randolph.....						10,850	118,915	129,765
Red House.....		900				2,000	2,800	5,700
Salamanca.....						23,700	71,375	95,075
South Valley.....		100				5,100	25,480	30,680
Yorkshire.....					2,000	12,950	29,255	44,205
Totals.....		\$56,000	\$140,000	\$382,150	\$45,600	\$391,425	\$1,192,927	\$2,208,102

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$7,800		\$11,300	\$310					\$3,650	
395,000	\$33,000	1,177,475	50,400	\$1,624,500	\$90,000			243,325	\$4,425,550
		800						8,800	
7,500		11,500	5,000					2,100	
4,500		18,000	6,450					15,550	
4,100		11,500	4,000					4,500	
1,800		3,900	2,500	60,000				9,450	
3,700		5,800						11,050	
8,200		10,400	1,800	90,000				2,600	
8,600		9,200	1,500					5,095	500
6,150		17,700	1,100					4,795	
2,900		4,700						500	
6,600		12,900	1,650					10,064	
18,500		13,175	430					3,185	6,000
107,900		124,565	24,500	1,500		\$100		33,734	118,850
10,000		13,400	1,000					3,100	
15,670		15,650	3,650					9,175	26,000
\$608,920	\$33,000	\$1,461,965	104,090	\$1,776,000	\$90,000	\$100		\$370,763	\$4,576,900

COUNTY.

EXEMPTIONS.

\$11,250	\$133,400	\$5,000	\$7,100					\$2,900	\$5,000
5,450		14,050	2,350					1,470	
7,000		9,750	500						300
4,500		4,175	600					2,025	30,200
6,100		2,300	1,200					7,270	
7,940		15,700	7,000					3,505	
2,300		5,200	350					5,980	200
750		22,000							100
14,800		26,300	5,800					3,640	3,000
14,175		6,200						3,450	150
17,885		39,450	4,750				\$5,000	5,900	13,500
3,700		9,350	900					2,600	
6,950		9,450	1,500			\$10,000		1,368	
15,650		8,800	30,500					7,865	
5,325		3,750	90					800	
5,175		5,200	5,500					3,010	
3,800		2,900	1,600					1,210	
22,100		23,500	2,600				12,000	13,975	134,000
2,500		4,600	1,000					810	
10,700		8,400	2,500	\$40,000				6,442	3,500
1,250		150	525					3,300	200
2,500		2,350	1,000					1,850	300
22,700		7,350	4,500					7,425	1,550
55,900		38,100	17,000						4,000
136,000		170,500			\$8,000	500		35,135	301,150
2,575	800	7,350	450						800
5,750		4,200	550					5,157	22,000
12,100		12,400	300		1,500				
27,500		33,450	1,200					3,225	5,000
6,850	40,000	15,550	1,350	54,000				8,015	4,000
2,000		1,000	80					1,750	900
20,700		52,700	4,100					14,575	3,000
5,100		3,520							22,060
12,950		11,600	2,900					14,755	2,000
\$481,925	\$173,900	\$586,195	\$109,765	\$94,000	\$9,500	\$10,500	\$17,000	\$168,607	\$556,710

CAYUGA

REAL ESTATE

CITIES AND TOWNS	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Auburn City	\$100,000	\$1,420,000	\$140,000	\$1,191,500			\$1,689,795	\$4,541,295
Aurelius						\$7,200	14,900	22,100
Brutus						19,300	105,299	124,599
Cato						5,700	21,810	27,510
Conquest		1,550				6,100	15,750	22,400
Fleming						3,250	5,800	9,050
Genoa						3,950	14,425	18,375
Ira						7,700	35,660	43,360
Ledyard						22,500	293,050	315,550
Locke		50				7,800	47,150	55,000
Menta		7,500				22,700	63,940	94,140
Montezuma						3,300	8,975	12,275
Moravia			3,000			80,800	106,760	140,560
Niles						7,000	3,500	10,500
Owasco					1,000	3,800	19,260	24,060
Scipio						11,500	38,500	50,000
Sempronius						5,400	9,000	14,400
Sennett			40,000			3,900	31,900	75,800
Springport						24,300	193,925	218,225
Sterling	2,000	600				12,300	32,200	47,100
Summerhill		110			50	3,000	36,140	39,300
Throop						4,500	9,020	13,520
Venice		170			500	5,500	14,870	21,040
Victory						4,000	11,700	15,700
Totals	\$102,000	\$1,429,980	\$183,000	\$1,191,500	\$1,550	\$224,500	\$2,823,329	\$5,955,850

* No valuation.

CHAUTAUQUA

REAL ESTATE

Arkwright		\$646				\$4,200	\$10,145	\$14,991
Busti						19,200	32,790	51,990
Carroll						4,025	11,145	15,170
Charlotte		1,422			\$100	10,400	11,365	23,287
Chautauqua			\$122,000			55,300	95,620	272,920
Cherry Creek						8,550	126,269	134,819
Clymer					3,100	2,900	28,775	34,775
Dunkirk City	\$50,000			\$362,800			359,714	772,514
Dunkirk Town						1,050	7,275	8,325
Ellery		2,600	2,000			10,900	55,350	70,850
Ellcott						50,850	36,650	87,500
Ellington						5,900	22,100	28,000
French Creek						3,950	10,050	14,000
Gerry						2,125	14,725	16,850
Hanover						67,200	62,145	129,345
Harmony						16,900	104,775	121,675
Jamestown City	123,000	42,000		1,506,700			1,237,084	2,948,784
Kiantone						1,800	1,800	3,600
Mina						4,700	38,000	42,700
Poland					210	4,445	48,520	53,175
Pomfret		250,000				75,400	152,950	478,350
Portland						82,400	130,050	212,450
Ripley						14,900	37,150	52,050
Sheridan		5,600			1,480	10,550	24,200	41,830
Sherman						13,450	49,200	62,650
Stockton						13,900	63,525	77,425
Villanova						6,150	29,105	35,255
Westfield					1,500	151,600	185,890	338,990
Total	\$213,000	\$302,268	\$124,000	\$1,869,500	\$6,390	\$642,745	\$2,986,345	\$6,144,248

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$350,000	\$525,000	\$803,000	\$36,400	\$101,000	\$35,000	\$129,000		\$135,395	\$2,417,500
7,200		9,750	800					4,550	
14,300		82,000	2,800					20,499	5,000
5,700		12,000	1,000					8,810	
5,100		13,500	700					1,550	1,550
3,250		5,800	*						
3,950		6,500						7,925	
7,700		11,000	14,700					9,980	
20,500	232,000	54,000	3,000		2,000			4,050	
7,800		8,900	37,150					1,100	50
22,600		39,900	18,700					5,340	7,600
3,300		6,300	600					2,075	
27,800		68,400	11,500		5,000		\$3,000	23,860	3,000
7,000		2,800	700						
3,800		15,000	400					3,880	1,000
11,500		20,500	15,100					2,900	
5,400		2,930	4,600					1,500	
3,900		23,500	5,400	40,000				3,000	
20,100	45,000	26,500	118,175		600			4,250	3,600
12,300		32,200							2,600
3,000		5,000	25,000					6,140	180
4,500		5,600	1,020					2,400	
5,500		8,900			2,400			3,570	670
4,000		6,700	1,000					4,000	
\$569,200	\$802,000	\$1,268,650	\$298,545	\$141,000	\$45,000	\$129,000	\$3,000	\$256,734	\$2,442,730

COUNTY.

EXEMPTIONS.

\$4,200		\$2,000	\$6,950					\$1,195	\$616
19,200		13,700	6,100					12,990	
4,025		3,935	3,300					3,860	
10,400		5,200	315					5,850	1,522
29,300		40,700	43,500	\$400,000				11,420	108,000
8,550		7,100	107,000					12,169	
2,900		19,150	2,150					8,075	2,500
103,000	\$138,000	87,650		80,930	\$24,000	\$800	\$8,000	20,364	309,800
1,050			2,275	5,000					
10,900		6,400	45,500					3,450	4,600
48,050		15,000	5,500					16,150	2,800
5,900		7,950	12,100					2,050	
3,950		3,050	5,400					1,600	
2,125		2,300	425	12,000					
25,200		36,250	17,200					8,695	42,000
16,900		16,650	82,200					5,925	
516,700	40,000	784,150	35,000	67,000	165,000	50,000		95,834	1,195,100
1,800		1,500	300					9,500	
4,700		8,800	19,700					1,520	210
4,445		7,000	40,000					8,530	38,500
283,400		88,270	46,150		3,500	10,000		8,550	45,000
37,400		49,000	62,500		10,000			7,800	
14,900		25,300	4,050					3,650	5,600
10,550		3,500	18,330		200			13,900	3,000
10,450		18,800	16,500					7,125	
10,400		14,900	41,500		3,500			5,605	
6,150		5,200	18,300					3,368	98,500
54,600		103,700	8,800		70,000				
\$1,251,145	\$178,000	\$1,377,205	\$651,045	\$204,900	\$276,200	\$60,800	\$8,000	\$279,175	\$1,857,778

CHEMUNG

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Ashland.....						\$6,300	\$12,482	\$18,782
Baldwin.....						2,250	4,050	6,300
Big Flats.....						6,450	19,150	25,600
Catlin.....		\$450				4,750	5,200	10,400
Chemung.....						8,700	10,100	18,800
Elmira City.....	\$180,000	\$1,575,000	\$147,500	\$1,059,500			1,828,966	4,790,966
Elmira Town.....					\$1,000	6,000	5,725	12,725
Erin.....						1,875	7,250	9,125
Horseheads.....			51,200			96,850	115,375	263,425
Southport.....						10,700	24,050	34,750
Van Etten.....					2,000	7,580	43,800	53,380
Veteran.....			300			6,800	21,017	28,117
Totals.....	\$180,000	\$1,575,450	\$199,000	\$1,059,500	\$3,000	\$158,255	\$2,097,765	\$5,272,970

CHENANGO

REAL ESTATE

Afton.....					\$10,000	\$25,750	\$71,200	\$106,950
Bainbridge.....						18,000	43,150	61,150
Columbus.....						3,100	11,300	14,400
Coventry.....						3,800	11,000	14,800
German.....						2,400	2,090	4,490
Greene.....					2,500	33,700	120,260	156,460
Gullford.....						7,500	36,246	43,746
Lincklaen.....		\$47				1,900	4,400	6,775
McDonough.....						2,000	14,925	16,925
New Berlin.....						30,500	250,825	281,325
North Norwich.....						5,500	21,235	26,735
Norwich.....			\$53,000			65,700	161,750	280,450
Otselic.....		350				5,270	10,620	16,240
Oxford.....		320,000				50,000	79,050	449,050
Pharsalia.....		4,385				3,350	18,842	26,577
Pitcher.....						4,750	6,705	11,455
Plymouth.....						2,420	15,000	17,420
Preston.....		50	28,500			2,375	5,025	35,950
Sherburne.....						25,050	56,655	81,705
Smithville.....						7,000	26,925	33,925
Smyrna.....					3,000	5,100	28,790	36,890
Totals.....		\$325,260	\$81,500		\$15,500	\$305,165	\$995,993	\$1,723,418

* School exemption taken from 1907 report.

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universal les, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, literary, patriotic and historical.	Moral or mental improvement.	Agricultural, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$6,300		\$7,000	\$1,000					\$4,482	
2,250		2,860	450					1,350	
6,450		6,800	11,000					1,350	
4,750		2,650	1,750					800	\$450
8,700		4,700	1,700					3,700	
618,000	\$244,000	1,102,875	122,000	\$267,600	\$15,000	\$19,000		172,491	2,230,000
6,000								5,725	1,000
1,875		2,750	450					4,050	
46,850		53,300	39,200	42,000			\$9,200	22,875	50,000
10,700		13,200	1,400	1,500				7,950	
7,580		11,600	23,100					9,100	2,000
6,800		9,650	1,200					10,167	300
\$726,255	\$244,000	\$1,217,375	\$203,250	\$311,100	\$15,000	\$19,000	\$9,200	\$244,040	\$2,283,750

COUNTY.

EXEMPTIONS.

\$5,750	\$27,800	\$37,500				\$10,000	\$5,900	\$20,000
18,000	25,000	10,000					8,150	
3,100	5,370	1,530					4,400	
3,800	5,700						5,300	
2,400	300	500					1,290	
33,700	66,800	6,450		\$30,000		2,500	17,010	
7,500	20,000	1,350					14,896	
1,900	1,850	1,300					1,250	475
2,000	4,600	3,500					6,825	
9,800	31,600	211,050					8,175	20,700
5,500	4,300	15,500					1,435	
57,200	79,900	13,600	\$3,000	10,000	\$5,000	5,000	51,250	55,500
5,070	3,000	2,750					4,870	550
28,800	51,800	8,300	320,000	3,000			15,950	21,200
3,350	8,500	7,500					2,842	4,385
4,750	6,250	455						
2,420	3,500	11,500						
2,375	2,375	2,350	28,500				300	50
8,800	42,800	1,655					12,200	16,250
7,000	5,800	15,000					6,125	
5,100	12,400	8,600					7,790	3,000
\$218,315	\$409,645	\$380,390	\$351,500	\$43,000	\$5,000	\$17,500	\$175,958	\$142,110

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ANNUAL REPORT
OF THE
STATE BOARD
OF
TAX COMMISSIONERS
OF THE
STATE OF NEW YORK

TRANSMITTED TO THE LEGISLATURE MARCH 8, 1909

ALBANY
J. B. LYON COMPANY, STATE PRINTERS
1909

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No. 48.

IN ASSEMBLY

MARCH 8, 1909.

ANNUAL REPORT

OF THE

State Board of Tax Commissioners

OF THE

STATE OF NEW YORK.

ALBANY, N. Y., *March 8, 1909.*

SIR.— We have the honor herewith to transmit our annual report for the year 1908.

EGBURT E. WOODBURY,
FRANK E. PERLEY,
BENJAMIN E. HALL,

State Board of Tax Commissioners.

REPORT.

OFFICE OF THE STATE BOARD OF TAX COMMISSIONERS,

ALBANY, N. Y., March 8, 1909.

To the Legislature of the State of New York:

The State Board of Tax Commissioners herewith submits its report of the year 1908.

SPECIAL FRANCHISE TAX DELAYS.

During the past two years no substantial progress has been made in collecting unpaid taxes on special franchise assessments in the city of New York, or in disposing of the large amount of litigation arising therefrom. In fact the amount of unpaid taxes has increased and the volume of litigation is now greater than before.

In this class of litigation the State Board of Tax Commissioners is required to appear and defend its assessments. The Board has no power to employ counsel, but is required to be represented by the Attorney-General, who in turn is authorized and universally does designate other counsel for that purpose. The Board has no voice in the selection of counsel, and during the period indicated its members have never been consulted in regard to the trial or disposition of any of the important cases. Nor have they been consulted respecting the basis of the assessments or the theory upon which they were made by counsel so designated by the Attorney-General to represent them.

There has not been that well defined or systematic direction of this litigation which, in the opinion of this Board, is absolutely essential for the settlement of correct principles for fixing the valuation of special franchises.

With the advent of new conditions in the law department of the State there is hope that the work of upholding the Special Franchise Tax Law in the courts, before referees, and under all other circumstances will have the attention which its importance demands. To accomplish this result, we deem it our duty to urge upon the Legislature broadminded and liberal treatment when pro-

vision is being made for the expenses of the Attorney-General in the prosecution of his work. If any other policy is followed, the result will be to limit him as to the thoroughness with which this important branch of his work can be conducted. If the Special Franchise Tax Law, in which the people of the State have demonstrated such a great interest, is to accomplish the objects which its framers had in mind, provision must be made without delay for the proper and effective representation of the State in these litigations.

We again would remind the Legislature of the serious defect in the administrative features of the Special Franchise Tax Law in that it fails to afford an adequate remedy to enforce the payment of taxes based upon this class of assessments. In previous reports to your honorable body this Board has suggested plans for meeting this situation and the adoption of some amendment which would compel the prompt payment of these taxes is becoming more and more necessary.

REAL PROPERTY ASSESSMENTS.

The injustice of the present mode of making assessments on real estate becomes more apparent with the passing of each year. Complaints are made to this Board in increasing numbers that the local assessors in different sections of the State are assessing some of the property within their jurisdiction at full value or even higher, and at the same time assessing other properties in their neighborhood at much less than full value. This undoubtedly results in more injustice than does any other phase of taxation in this State unless it be the present-day methods of taxing personal property. While all must concede the necessity of vesting considerable discretion in the local assessing boards, at the same time provision should be made for a fair and intelligent readjustment of their assessments when inequality is shown. The members of this Board are convinced that no better plan for meeting this important problem has been suggested than the one outlined in our report for last year. As stated in that report, investigation has shown that in only a comparatively small number of tax districts are the assessors honestly endeavoring to assess real property at its full value, and that in some instances these assessments range even less than thirty per cent. of the actual value of the property assessed. As we already have pointed out, the local assessors

attempt to defend this illegal practice on the ground that if they make their assessments at the proper figures the valuation of their city or town will be increased on equalization by the board of supervisors. This equalization in the respective counties is not made in accordance with any uniform fixed rule or method, but too often is made by the addition or deduction of gross amounts. Boards of supervisors do not undertake in a proper, systematic manner to determine and arrive at the ratio of full value at which property is being assessed in the several tax districts of the county and from the ratios thus established work out an equalization among the several tax districts which would be mathematically accurate and just. It is a fact that the question of equalization often is a matter of give and take as a result of combinations formed and, frequently, of political influence, disregarding the justice and equity thereof as between the tax districts affected. So long as the present methods of equalization continue it is idle to hope for any material improvement in these conditions.

We respectfully urge upon the Legislature renewed consideration of the following plan:

We are of the opinion that the causes which give rise to this evasion of the statute requiring the assessment of real property at full value would be largely eliminated and a compliance with its provisions be made practicable of enforcement if the Legislature would establish a uniform system of equalization to be followed by all boards of supervisors in equalizing assessments among the several tax districts of their respective counties.

In equalizing, every board of supervisors should be required, after proper investigation, to establish for each tax district the ratio or percentage which the assessed value of the real property of such district bears to its full value, and using these percentage values as the basis, work out the equalized value for all the tax districts with mathematical precision in accordance with the method employed by the State Board of Equalization in equalizing as between counties. The total of these equalized assessments would correspond with the aggregate assessments returned by the assessors of the several tax districts.

The evidence upon which the percentages for the several tax districts are based should be preserved and the table of such percentages employed in making the equalization should be published as a part of the proceedings of the Board and also in one or more newspapers published in the county. While it is probably true

that this would not entirely eliminate the existing evils of under-valuation and would not entirely obviate this violation of the statute, it is reasonably certain that it would greatly aid in so doing by removing the principal causes which lead to such evasion and violation; and, in any event, the publicity of the basis of equalization would prove, by force of public opinion, to be a powerful factor in compelling a just and fair equalization.

Under the existing law the State Board of Tax Commissioners is clothed with only advisory powers over local assessors in respect to the assessment of property and the matter and manner of the performance of their official duties, and is vested with no authority to require a compliance with the statutory duty of these officers in the matter of assessing property; nor is this power vested in any other board or body.

We respectfully submit that, if this Board is to exercise any proper supervisory control over the matter of the assessment of property, it is worthy of careful consideration whether the power should not be conferred upon the Board to require a new assessment of real property in tax districts where there has been a clear evasion of the statute in the under-valuation of such property by the assessors, or that the powers of this Board be broadened so as to enable it to deal effectively with the subject.

FORM OF REAL ESTATE ASSESSMENTS.

Upon this subject the position of the Board was expressed by its Chairman in an address delivered at the Second International Tax Conference at Toronto, Ontario, in October last, and we, therefore, restate our position in the words used by him upon that occasion:

“The law of our state prescribes that assessments of real property shall be made against the owner by name, the occupant by name, or as nonresident property, dependent upon the conditions existing in the given case. It also requires an assessment-roll to be divided into three parts: One, the resident part of the roll, wherein all assessments against owners and occupants are carried (except corporate owners); the nonresident part of the roll, where the lands of non-residents are to be carried, and another part where all assessments made against incorporated companies are to be entered. Assessments made against the owner, or the occupant, by name, in the resident part of the roll, constitute a

personal liability against the person assessed for the payment of the tax, and also creates a lien upon the land. Assessments of property in the nonresident part of the roll constitute simply a lien upon the land, without any personal liability on the part of the owner or occupant. The term 'owner,' as used in the statute in this connection, means the holder of the legal title, and the term 'occupant' means a person having the right to the use or control of the property, such as a tenant or person working a piece of land on shares. The real property must be assessed to the owner if he is a resident of the tax district. It must be assessed to the occupant in case he resides in the tax district where the real property is situated and the owner resides out of the state. And it may be assessed either to the owner or the occupant if the occupant resides in the tax district where such real property is situated and the owner resides out of the tax district but within the state. Real property must be assessed as nonresident when the owner resides out of the tax district where it is situated and it is unoccupied, or, if occupied, where both the owner and occupant reside out of the tax district. I call attention to those conditions of the statute to show the problems which oftentimes confront assessing officers. It is often very difficult to determine who is the owner of the property, and it is also frequently difficult to determine the place of residence of such owner. These conditions present so many difficulties to the minds of the local assessing officers that they make many illegal assessments, and they also fall into the habit of illegally assessing real property to administrators, executors, guardians, committees of incompetent persons, agents, heirs and the like, with the result that many of their assessments are void.

The statute also prescribed the particular form and manner of making nonresident assessments. These provisions are rarely complied with by local assessors, and the result is that most of the assessments against this class of property are illegal and void. It is my opinion that all distinctions in respect to the form and manner of making assessments against real property should be abolished, and that all assessments of real property should be made against the land itself, by proper description thereof, and with no attempt to create a personal liability against the owner or occupant

by carrying his name upon the roll. This could be done by the preparation of an assessment map of the real property in each tax district, showing each parcel of real property subject to assessment, with its quantity, giving to each such parcel an identifying number for the purpose of assessment, and then making a reference in the assessment-roll to the parcel by number a sufficient identification and description thereof for the purpose of creating a valid assessment against it. Provision would have to be made for renumbering in case of future subdivision. The making of such a map would be attended with some expense, perhaps a considerable expense in the first instance, but it would pay for itself in the saving of time of the assessing officers in the performance of their duty. It would have the merit of simplicity and would obviate very many illegal assessments. There could be no objections, and possibly it might be desirable to carry the name of the last known owner in connection with the assessment, as a means of further identification. The present forms of making assessments have been in vogue since an early date, when the ownership and data required were more easily ascertainable, and have been handed down through succeeding generations to the present time, when the changed conditions arising from subdivisions of property and multiplicity of ownerships have rendered them obsolete and impracticable."

RAILROAD ASSESSMENTS.

Each year's investigation by this Board discloses further proof of the inequality in the assessment of railroad properties in various parts of the State. It is obvious that the local assessor, except under some unusual circumstance, cannot be possessed of that technical knowledge which is necessary for the fair assessment of this class of property. A law should be passed making provision for the employment of experts for this purpose. This could be accomplished, as we already have pointed out, by requiring boards of supervisors to have made periodically an appraisal and valuation of such property by men possessing technical knowledge of its value. These valuations should not be made binding upon the local assessors, but they would be of very great aid to the local assessors when making their assessments, besides enabling them to arrive at a just basis of assessment after applying

the ratio which they are employing in the assessment of other real property in the same tax district. Such a system would tend to uniformity in the assessment of this class of property, and would also lessen the litigation which frequently results from an increase in those assessments.

PERSONAL PROPERTY.

The subject of taxation presents no greater problem than the correct method of taxing personal property. Each year it becomes more and more apparent that the present method is inadequate and that it results in great injustice. In fact the conditions now prevailing in respect to this matter are becoming intolerable, and it is a serious question if it would not be far better to exempt all personal property from taxation than to continue the present unjust conditions. Personal property, in our judgment, should bear its just and fair share of the cost of government, that great institution which protects it. It is well known that more public expenditures are required for the protection of this class of property than are required for the protection of real estate, and the owners of personal property should contribute their fair share toward the governmental expenses. This question, however, must be met squarely and openly. It must be recognized that a large number of our influential citizens believe that personal property should be exempt from taxation altogether. There are, upon the other hand, a large number who believe in its taxation. This latter class undoubtedly constitutes a majority of our citizens. It would be extremely difficult to reach this property for taxation under present methods, even by the imposition of more stringent penalties. The so-called Listing System, although it has been tried in various States, has not proved a satisfactory solution of the problem and some practical plan should be devised which will, in a measure at least, relieve the present conditions. Possibly the best solution of this problem is to be found in the plan of classifying personal property and taxing each class at a fixed rate, making the rate dependent upon the character of the property taxed. It seems fair to assume that such a system, if put into practical working form, would come nearer to meeting with the general approval of the people than does the present system or any other that has as yet been suggested. It is certain that such a plan would more equitably distribute the tax burdens, while at the same time producing

very much greater revenues than result from the present system. In this State the principle already has been applied in certain directions, as for instance, in the taxing of the surplus and undivided earnings of savings banks at the rate of one per cent; of share stock of banks at one per cent, and of mortgages at fifty cents on each \$100 of indebtedness secured. These laws have proved satisfactory, and an extension of this general principle undoubtedly would go far toward relieving the present unsatisfactory conditions.

MORTGAGE TAX LAW STATISTICS.

The duty of supervising the administration of the Mortgage Tax Law is imposed by statute upon the State Board of Tax Commissioners. It is the policy of this Board to require the county clerks and registers of the sixty-one counties of the State to submit each month for approval statements of their expenses in administering the law, together with the monthly receipts from its operation.

From these reports we submit the following statement for the year ending July 1, 1908: The total number of mortgages recorded was 123,908, and the total number of mortgage statements filed was 22,162. The recording officers collected as taxes upon these instruments a total sum of \$3,399,998.22, at a total expense of \$58,392.72. It thus will be noted that the total cost of administration was only 1.74 per cent of the amount collected.

EXEMPT PROPERTY.

This Board is required to gather statistical information in regard to exempt property in the state and after tabulation to submit the facts in respect thereto in its annual report to the Legislature.

We find great difficulty in obtaining this information, and have never been able to acquire it with a sufficient degree of accuracy for submission to the Legislature without causing considerable delay in the time of presenting our annual report. The delay is occasioned by failure on the part of local assessors to make proper return of such property to the clerk of the board of supervisors within the time required by statute.

The tabulated statement submitted herewith omits this statistical information from eight towns, although it is as full and accurate as usually can be obtained.

REPEAL OF SECTION TEN OF THE TAX LAW.

For the reasons given in our annual report last year the Board recommended the repeal of section 10 of the Tax Law, which provides that when a farm or lot is divided by a line between two or more tax districts it shall be assessed in the district in which the dwelling house or other principal buildings are located.

Subsequent official visitations to various counties of the State, and observation of the constant embarrassment and annoyance caused by this section, lead us to again urge upon the Legislature the repeal of this provision, which we believe has no justification under present conditions.

INTERNATIONAL TAX ASSOCIATION.

Two years ago there was formed in Columbus, Ohio, the International Tax Association.

The objects of this association shall be "to formulate and announce, through the deliberately expressed opinion of an annual conference, the best informed economic thought and ripest administrative experience available for the correct guidance of public opinion, legislative and administrative action on all questions pertaining to state and local taxation, and to interstate and international comity in taxation."

Two conferences of the association have been held; one at the time of its formation at Columbus, Ohio, in November, 1907, and the other at Toronto, Canada, in October, 1908.

These conferences are attended by administrative officers of the states and of the Provinces of Canada, tax commissioners and delegates from the various states and students of economic problems pertaining to taxation. They are attended by Governors of several of the states and by the Premier and other high officials of the Canadian Provinces; and the delegates thereto are designated by the Governors of states from whence they come.

We highly commend the work of these conferences, believing that they have exerted and will in the future exert a very strong influence in securing uniformity in tax laws among the several states and Canadian provinces, thereby preventing the double taxation of property, and insuring the more equitable and just distribution of tax burdens.

The addresses and discussions at these conferences contain very many valuable suggestions bearing upon the solution of tax prob-

lems and forming a valuable addition to well-considered tax literature of the present day. These addresses and discussions are published annually in the form of a report.

We desire to suggest to the Legislature the propriety of making a small annual appropriation for the purpose of purchasing copies of these reports to be placed in our educational institutions where the subject of taxation is an economic study, and in other institutions where the public may have access to them.

COMPENSATION OF LOCAL ASSESSORS.

We desire to renew the recommendation of last year that the compensation of local assessing officers should be increased. As a general rule the town assessors are allowed but \$2 per day for doing work which is of great importance to every taxpayer, and which should command the best ability and judgment in the various communities. An allowance of \$3 per day would not be excessive and would be a justifiable increase in town expenditures. The Legislature, in our judgment, might properly and wisely fix the compensation of these officers at a uniform rate applicable to all communities of the State.

ASSESSMENTS.

The total assessed value of property within the State for the year 1907 is as follows:

Real estate	\$8,553,298,187
Personal	\$674,411,315
Less amount not taxable locally for State purposes	54,143,257
	<hr/> 620,268,058
Making a total of real and personal assess- ment	\$9,173,566,245
Increase over 1906 in real estate	\$620,240,270
Decrease from 1906 in personal property	12,053,419
Total increase	<hr/> \$608,186,851 <hr/>

REAL ESTATE EXEMPTIONS.

The tabulation herewith submitted of statements filed with this Board by local assessors, under section 15 of the Tax Law, shows exemption for the year 1908, aggregating \$1,647,184,496, an increase over 1907 of \$76,205,097.

Respectfully submitted,

EGBURT E. WOODBURY,
FRANK E. PERLEY,
BENJAMIN E. HALL,

Commissioners.

STATE BOARD OF EQUALIZATION.

Minutes of the Annual Meeting of the State Board of Equalization called at the office of the Secretary of State in Albany, N. Y., at 10 o'clock A. M., September 1, 1908.

Present — Lewis Stuyvesant Chanler, Lieutenant-Governor; James W. Wadsworth, Jr., Speaker of the Assembly; John S. Whalen, Secretary of State; Martin H. Glynn, Comptroller; William S. Jackson, Attorney-General; Frederick Skene, State Engineer and Surveyor; Egbert E. Woodbury, Tax Commissioner; Frank E. Perley, Tax Commissioner; Benjamin E. Hall, Tax Commissioner.

On motion of Secretary of State Whalen, Lieutenant-Governor Chanler was made Chairman of the Board.

On motion of Secretary of State Whalen, William R. Weed was made Secretary of the meeting.

In response to the Chairman's call for appearances, Mr. John Templeton and Mr. John E. Ward, representing the Orange County Board of Supervisors, presented arguments pertaining to the percentage to be given Orange county in the State equalization table.

There being no further appearances the Chairman declared the Board in executive session.

The State Board of Tax Commissioners presented the following statement:

To the State Board of Equalization:

The aggregate assessed value of all property within the State as returned for the year, 1907, is as follows:

Real estate	\$8,553,298,187
Personal property	\$674,411,315
Less amount not taxable locally for State purposes	54,143,257
	620,268,058
Total real and personal property	\$9,173,566,245

Increase over 1906 in real estate.....	\$620,240,270
Decrease from 1906 in personal property.....	12,053,419
Total increase	\$608,186,851

The following counties were officially visited during 1908:

Albany, Allegany, Broome, Cayuga, Chautauqua, Chemung, Columbia, Cortland, Erie, Genesee, Herkimer, Jefferson, Madison, Montgomery, Niagara, Onondaga, Ontario, Orange, Orleans, Oswego, Putnam, St. Lawrence, Saratoga, Seneca, Tioga, Tompkins, Wayne, Westchester, Wyoming, Yates.

We have the honor to be,

Very respectfully,

EGBURT E. WOODBURY,

FRANK E. PERLEY,

BENJAMIN E. HALL.

State Board of Tax Commissioners.

The Board continued in executive session examining data for the purpose of fixing the county percentages until 12 o'clock noon, when the following table of percentages for the various counties of the State was unanimously adopted as the basis for the equalization table for 1908:

COUNTY.	Per- centages.	COUNTY.	Per- centages.
Albany	90	Dutchess	85
Allegany	75	Erie	76
Broome	78	Essex	60
Cattaraugus	78	Franklin	65
Cayuga	78	Fulton	75
Chautauqua	90	Genesee	77
Chemung	73	Greene	72
Chenango	73	Hamilton	85
Clinton	55	Herkimer	90
Columbia	84	Jefferson	84
Cortland	86	Kings	89
Delaware	68	Lewis	77

COUNTY.	Per- centages.	COUNTY.	Per- centages.
Livingston	82	St. Lawrence	85
Madison	85	Saratoga	68
Monroe	85	Schenectady	78
Montgomery	77	Schoharie	82
Nassau	62	Schuyler	74
New York	89	Seneca	85
Niagara	81	Steuben	80
Oneida	81	Suffolk	75
Onondaga	88	Sullivan	60
Ontario	76	Tioga	95
Orange	75	Tompkins	83
Orleans	77	Ulster	83
Oswego	84	Warren	67
Otsego	75	Washington	73
Putnam	79	Wayne	75
Queens.	89	Westchester	90
Rensselaer	83	Wyoming	76
Richmond	90	Yates	80
Rockland	79		

Adjourned meeting held September 10th at 12 o'clock noon, at the office of the Secretary of State.

Present — Frederick Skene, State Engineer and Surveyor.

On motion, meeting was adjourned until September 24, 1908, at 12 o'clock noon, at the office of the Secretary of State.

Adjourned meeting of the State Board of Equalization held September 24, 1908, at 12 o'clock noon, at the office of the Secretary of State.

Present — John S. Whalen, Secretary of State; Martin H. Glynn, Comptroller; Julius Hauser, Treasurer; Frederick Skene, State Engineer and Surveyor; Egbert E. Woodbury, Tax Commissioner; Frank E. Perley, Tax Commissioner; Benjamin E. Hall, Tax Commissioner.

Absent — Lieutenant-Governor Chanler, Speaker Wadsworth and Attorney-General Jackson.

On motion of Tax Commissioner Woodbury, Secretary of State Whalen was made Chairman of the Board.

Tax Commissioner Woodbury presented the table of equalization attached hereto, based upon the percentages adopted at the previous meeting, and on motion it was unanimously adopted.

On motion of Tax Commissioner Perley, the Board adjourned *sine die*.

WILLIAM R. WEED,
Secretary.

EQUALIZATION TABLE, 1908.

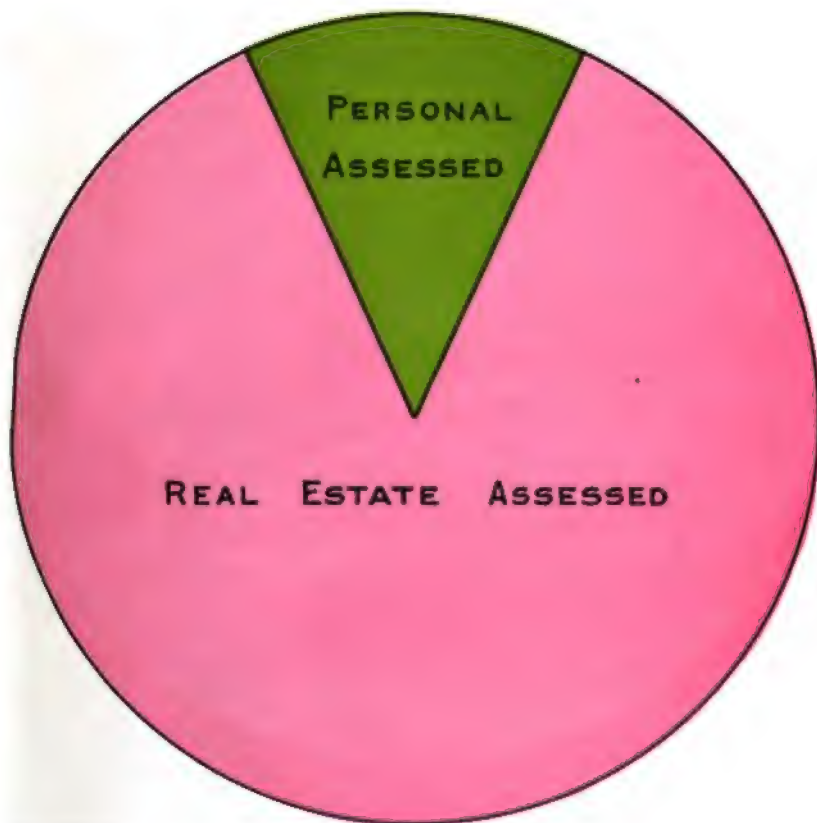
COUNTIES.	Assessed value of real estate, 1907.	Assessed value of personal property not taxable locally for State purposes, 1907.	Assessed value of personal property subject to local taxation for all purposes, 1907.	Total assessed value of real and personal property subject to local taxation for all purposes, 1907.	Amount deducted from assessed value of real estate.	Amount added to assessed value of real estate.	Equalized value of real estate.	Total equalized value of real and personal estate.	Ratio of percent-age.
Albany.....	\$104,695,394	\$6,271,715	\$6,271,715	\$110,967,109	\$4,074,161	\$2,469,327	\$100,621,233	\$106,892,948	90
Albany.....	16,107,525	1,142,245	1,142,245	17,249,770		18,576,852	18,576,852	19,719,097	75
Albany.....	36,317,101	1,957,535	1,957,535	38,274,636		40,273,632	40,273,632	42,231,198	78
Cattaraugus.....	25,313,994	1,342,785	1,342,785	26,656,783		2,757,890	28,071,828	29,414,613	78
Cattaraugus.....	34,868,827	1,927,747	1,927,747	36,796,574		38,667,607	38,667,607	40,565,354	78
Chautauque.....	43,777,933	2,168,600	2,168,600	45,946,533	1,703,594	42,074,339	42,074,339	44,242,939	90
Chemung.....	26,360,855	1,472,825	1,472,825	27,833,680		4,877,820	31,258,675	32,731,500	73
Chemung.....	15,382,729	981,810	981,810	16,364,539		2,844,267	18,226,906	19,208,906	73
Clinton.....	6,841,673	366,775	366,775	7,208,448		3,918,126	10,759,799	11,126,574	55
Columbia.....	23,323,981	1,796,500	1,796,500	25,120,481		693,528	24,017,509	25,814,098	84
Columbia.....	14,058,712	552,450	552,450	14,611,162		81,361	14,140,073	14,692,523	86
Delaware.....	14,361,028	1,012,267	1,012,267	15,373,295		3,906,538	18,267,566	19,279,853	68
Delaware.....	43,180,502	4,021,986	4,021,986	47,202,488		760,841	48,041,343	47,963,329	85
Dutchess.....	334,690,335	8,199,782	7,907,282	342,597,677		46,229,999	380,920,394	388,897,676	76
Erie.....	11,493,314	546,163	546,163	12,039,477		5,075,773	16,599,087	17,115,260	60
Franklin.....	11,656,481	635,110	635,110	12,291,591		3,855,193	15,511,674	16,146,784	65
Fulton.....	13,876,048	686,602	686,602	14,562,650		2,127,235	16,003,283	16,689,885	75
Genesee.....	22,241,015	1,607,599	1,607,599	23,848,614		2,743,357	24,994,372	26,591,971	77
Genesee.....	12,313,768	669,481	669,481	12,983,249		2,479,463	14,793,231	15,462,712	72
Greene.....	3,928,256	27,065	27,065	3,955,321		68,215	3,997,471	4,094,536	85
Hamilton.....	25,631,616	1,473,520	1,473,520	17,105,136	997,440	1,252,502	24,634,176	26,107,696	90
Herkimer.....	42,122,796	2,638,880	2,638,880	44,760,676		43,375,295	45,983,172	48,983,172	89
Jefferson.....	1,181,221,910	92,866,547	89,606,885	1,270,828,595	33,210,893	1,148,011,017	1,237,617,804	1,237,617,804	89
Kings.....	9,758,046	716,871	716,871	10,474,917		10,961,670	11,678,541	11,678,541	77
Lewis.....	25,169,311	2,106,776	2,106,776	27,276,087		1,380,537	26,549,848	28,656,624	82
Livingston.....	18,788,865	1,158,390	1,158,390	19,917,255		19,089,795	20,247,786	20,247,786	82
Madison.....	176,476,927	8,403,170	8,403,170	184,880,097		3,109,527	179,586,454	187,998,624	85
Montgomery.....	25,265,967	1,155,146	1,117,746	26,383,713		28,382,442	29,500,193	29,500,193	77
Nassau.....	39,857,915	3,606,887	3,606,887	43,464,802		15,748,825	55,006,740	59,213,627	62
New York.....	4,788,678,681	446,741,299	387,496,334	5,186,175,015	134,637,103	4,654,041,578	5,051,537,912	5,051,537,912	89
Niagara.....	52,649,337	1,259,979	1,259,979	53,909,316		3,573,461	56,222,708	57,482,771	81
Oneida.....	61,661,645	6,210,348	6,210,348	67,871,993		4,185,152	65,846,797	72,057,145	81
Ontario.....	128,079,212	6,097,017	5,680,167	133,759,379	2,186,513	125,892,699	131,572,866	131,572,866	88
Ontario.....	30,887,777	2,464,119	2,464,119	33,351,896		4,266,456	35,154,233	37,618,352	76
Orange.....	41,283,601	2,521,260	2,521,260	43,804,861		6,311,7	47,612,488	50,133,748	75

Orleans.....	16,728,407	723,744	17,452,151	2,063,291	18,701,801	19,515,545	77
Owago.....	28,433,435	1,349,922	29,783,357	845,435	29,778,890	28,083,712	84
Owago.....	20,275,608	1,794,465	22,069,073	3,109,305	23,268,378	21,007,927	73
Piquan.....	10,698,011	904,145	11,602,156	1,005,831	11,608,322	12,507,987	79
Queens.....	217,698,775	11,191,262	228,890,037	6,119,913	235,009,950	222,309,514	88
Rensselaer.....	75,634,372	4,117,761	79,752,133	3,178,876	78,813,256	82,735,011	83
Richmond.....	23,691,236	4,062,265	27,753,501	2,259,692	26,094,049	24,774,582	90
Rockland.....	40,598,735	3,653,803	44,252,538	2,713,785	41,222,500	40,012,113	83
Saratoga.....	25,742,443	3,006,440	28,748,883	7,092,943	32,741,825	33,399,153	93
Schenectady.....	47,542,745	2,918,362	50,461,107	5,170,618	52,743,396	53,241,753	78
Schoharie.....	10,579,974	701,119	11,281,093	1,148,537	12,429,630	13,214,230	82
Schoharie.....	6,579,974	437,743	7,017,717	1,148,537	8,166,254	8,419,221	74
Seneca.....	15,128,876	857,245	15,986,121	2,366,572	15,365,550	16,247,751	85
Steuben.....	34,449,544	1,830,204	36,279,748	2,818,566	37,498,314	39,261,022	90
Suffolk.....	64,307,531	3,232,025	67,539,556	2,827,166	74,196,157	76,399,047	73
Sullivan.....	6,024,940	128,473	6,153,413	2,827,392	9,281,532	9,368,057	60
Tioga.....	12,901,940	979,486	13,881,426	1,707,302	13,179,332	14,108,738	83
Tompkins.....	17,329,512	1,072,885	18,402,397	1,707,302	18,070,237	19,143,122	83
Ulster.....	26,687,915	773,140	27,461,055	1,124,025	27,511,500	28,586,270	83
Warren.....	9,096,412	940,495	10,036,907	2,647,589	11,743,731	12,684,229	87
Washington.....	19,419,419	1,457,373	20,876,792	3,764,593	23,463,912	24,911,287	73
Wayne.....	24,284,440	1,117,628	25,402,068	3,722,493	26,004,473	29,122,101	73
Wehrhoffer.....	257,620,860	11,200,412	268,821,272	10,033,188	247,793,778	258,991,190	90
Wyoming.....	15,006,807	1,122,353	16,229,260	2,086,681	17,793,386	18,315,971	76
Yates.....	10,302,829	563,030	10,865,859	836,808	11,139,637	11,732,667	80
Totals.....	\$8,553,298,187	\$674,411,315	\$9,227,709,502	\$195,022,594	\$8,553,298,187	\$9,173,566,245	86.49+

Statement of percentage of personal to total assessment for the years
 1870, 1895, 1897, 1898, 1899, 1900, 1901, 1902, 1903, 1904
 1905, 1906, 1907 and 1908.

COUNTIES.	Percentage of personal to total, 1870.	Percentage of personal to total, 1895.	Percentage of personal to total, 1897.	Percentage of personal to total, 1898.	Percentage of personal to total, 1899.	Percentage of personal to total, 1900.	Percentage of personal to total, 1901.	Percentage of personal to total, 1902.	Percentage of personal to total, 1903.	Percentage of personal to total, 1904.	Percentage of personal to total, 1905.	Percentage of personal to total, 1906.	Percentage of personal to total, 1907.	Percentage of personal to total, 1908.
Albany.....	17.8	8.3	12	9.7	9.5	9.4	5.6	8.8	7.9	6.8	8.1	6.7	5.6	5.4
Allegany.....	10	10.5	14	13.1	12.9	12	8.9	8.4	8.3	7.5	7.5	7.5	5.7	5.7
Beacon.....	10	8.3	9.9	9.4	9	8.4	6.2	6.5	5.6	4.5	4.5	5.5	4.7	4.7
Cattaraugus.....	7.4	9	10.1	9.1	8.9	8.6	9.4	8.5	6.2	5.6	5.5	5.5	4.4	4.4
Cayuga.....	20	11	11.6	10.4	9.8	9.2	7.7	7.7	7.5	7.1	6.4	6.1	4.7	4.7
Chautauque.....	11	8.7	9.5	8.9	8.5	7.6	8.6	5.7	5.6	5.4	5.4	5.1	4.7	4.7
Chemung.....	14	7	8.1	7.2	6.9	5.5	3	2.8	2.8	2.7	4.2	3.6	5.2	5.1
Chemung.....	13	10	14.6	13.8	13	12.5	8.4	8.4	7.8	7.7	6.9	6.9	5.4	5.4
Clinton.....	11	8	12.7	11.8	11.6	11	11	12.4	15.9	6.9	6.9	7.2	5.5	5.5
Columbia.....	12	8	11.5	11	10	9.7	6.3	7.1	7.2	5.7	4.6	4.6	3.3	3.3
Cortland.....	14	9.5	14.4	12.4	11.8	11.2	12.6	11.5	12.1	12.2	8.6	8.6	5.8	5.8
Delaware.....	29	11	13.2	12.4	12	12.1	7.5	8.8	8.8	7.3	7.9	8.6	2.2	2.2
Du Chesne.....	22	5.8	6.5	6	4.9	4.1	3.7	3.1	2.8	2.9	2.2	2.2	4.3	4.3
Erie.....	8.7	7.7	10.8	9.8	9	8.2	8.5	8.1	8.5	6.4	5.3	5.2	4.4	4.4
Franklin.....	13	10	13.1	12.1	10	10.1	7.5	6.7	6.4	6.1	5.7	5.7	6.1	6.1
Full on.....	17	11.5	14.2	13.4	13	13	12.4	12.9	12.1	9.2	9.2	8.6	6.7	6.7
Genesee.....	16	10	14.9	12.9	11.9	11.2	7.9	7	6.9	6.4	6.1	5.5	5.1	5.1
Greene.....	1.4	1	3.1	1.1	9	6	6	6	7	5.6	6	5.5	6.8	6.8
Herkimer.....	15	9	12.7	11	10	10.1	6.9	7.4	6.2	5.6	5.6	5.3	4.4	4.4
Jefferson.....	17	11	12.8	12.2	11.5	10.9	8.1	8.6	8.4	7.9	7.7	6.7	5.8	5.8
Kings.....	8	4	5.5	5.5	6.9	6.7	11.9	11	10.5	8.8	8.8	7.5	6.8	6.8
Lewis.....	9	8	14.8	14.2	12.9	12.1	12.1	10.7	11.5	11.1	8.9	8.2	7.7	7.7
Livingston.....	14	12	12.6	12	11	11.1	9.6	10.7	8.8	8.9	8.7	8.5	5.4	5.4
Madison.....	17	8	12.2	11.1	9.9	9.7	7.6	7.2	6.9	6.3	4.7	4.6	4.2	4.2
Monroe.....	10	5.3	5.4	8.8	6.9	6.8	7.1	8.8	4.8	4.6	5.1	4.7	3.7	3.7
Montgomery.....	6.4	11	12.5	10.7	10.7	10.9	6.2	5.1	6.2	5.6	8.2	10.9	8.2	8.2
Nassau.....	29	19	17.6	21.5	18	18	15.4	14.4	13.1	11.7	12.3	9.5	7.4	7.4
New York.....	14	7.7	7.5	5.7	5	5	3.6	3.6	3.5	3.4	2.9	3.1	2.2	2.2
Niagara.....	13	9	18.6	18.8	18.8	19.1	13.8	11.1	10.5	12	8.7	9	9.1	9.2
Oranida.....	14	6	14.3	11.9	12.7	9.1	6.8	6.8	5.8	5.7	5.1	5.1	4.2	4.2
Oranida.....	17	10	11.1	11.3	10	10.1	10.7	11.2	10.9	9.2	8.6	8.2	7.3	7.3
Orange.....	21	10.7	13	11.3	10.5	9.9	6.5	6.2	6.2	5.9	4.6	4.4	5.7	5.7
Orleans.....	11	8.9	10.3	10.3	9.6	9.9	8.4	8.6	7.8	7.1	5.2	5.1	4	4
Osage.....	10.5	5.5	12.2	10.6	9.6	11.9	10.2	8.5	6.4	5.7	5.6	5.6	4.8	4.8
Oswego.....	14	10	15	13.7	13	12.9	9.4	9.4	9.1	9.1	9.1	8.9	8	8
Pu nam.....	19	11	18.9	17.2	15	14.8	11	9.9	9.5	9.2	9.6	8.1	7.8	7.8
Queens.....	24	2.8	3.9	2.4	5.7	5	9.2	7.6	7.6	5.1	5.4	5.7	4.7	4.7
Rensselaer.....	25	9	10.6	10.2	9.5	9.6	6.5	6	5.9	5.8	5.4	5.4	5.1	5.1
Richmond.....	9.5	6	6.2	6.2	8.7	14.6	18.5	14.7	12.1	11.5	10.9	9.2	6.8	6.8
Rochester.....	18	5	7.4	5.7	5	5.2	4.3	4.1	3.5	2.7	2.9	2.5	2.4	2.5
St. Lawrence.....	11	8.2	11.1	10.6	10	9.8	8.7	11.3	11.4	8.1	7.1	7.8	6.4	6.4
Saratoga.....	21	6	9.4	7.6	6.9	6.3	4.5	4.1	4.2	3.5	3.8	2.8	2.4	2.4
Schenectady.....	10	8	9.1	8.8	8.8	8.9	9.9	7.7	6.4	7.4	5.2	5	3.2	3.2
Schoharie.....	12	10	13.4	12.8	12.5	11.6	9.4	11.7	11.9	11.2	7.6	8	6.5	6.5
Schoharie.....	8.9	10	10.6	10.1	10	9.3	9.1	8.4	8.1	7.6	7.5	6.8	6.2	6.2
Schoharie.....	13	11	13.4	12.7	11.5	10.8	10.9	10.7	7.8	7.3	8.1	6.1	5.3	5.3
Schoharie.....	11	7.6	8.4	7.9	7.5	7.4	6.5	6.1	6.5	6.2	5.6	5.6	5	5
Schoharie.....	17	9	10.7	8.8	7.5	6.9	6.4	5.8	6.7	6.2	5.3	5.8	4.3	4.2
Schoharie.....	6	2.4	7.1	5	4.7	4.3	3.2	2.9	2.9	2.7	2.5	4	1.9	1.6
Schoharie.....	14	6.5	11.5	10	10	9.7	11.5	11.6	8.5	8	7.4	7.8	7	6.4
Schoharie.....	18	10	11.7	11.4	11	11.6	8.6	8.1	8	7.4	7.2	6.6	5.8	5.8
Schoharie.....	18.5	8.7	10.2	10	9.7	9.7	8.5	3.8	3.4	3.1	2.9	2.9	2.4	2.4
Schoharie.....	18.5	20	20.6	17.4	20	19.1	16.5	14.9	12.7	13.6	13.7	10.8	9.1	9.1
Schoharie.....	21	16	35	14	13	12.6	9	8.5	8.1	8	8.1	7.5	6.3	6.3
Schoharie.....	11	9	9.8	9.5	9	8.5	9	8.9	7	6.7	6.6	6.1	4.4	4.4
Schoharie.....	13	3	12.5	10.6	9.6	8.7	7.7	7.2	7.1	6	5.9	5.1	4.1	4.1
Schoharie.....	13	10	12	11.5	12	12	11	8.1	9.4	8.9	9	8.6	6.9	6.9
Schoharie.....	11	9	9.1	7.8	7.9	7.6	6.4	6.3	8.6	7.1	8.2	6.9	5.3	5.3
State.....	22	12.4	12.9	14.6	13	14.6	11.9	11.2	10.7	9.7	10	8.1	6.7	5.6

COMPARISON OF REAL AND PERSONAL ASSESSMENTS.



1898 ASSESSMENTS

Real Property	\$4,413,848,496
Personal Property	662,548,328
Percentage of Personal to Total.....	14.0

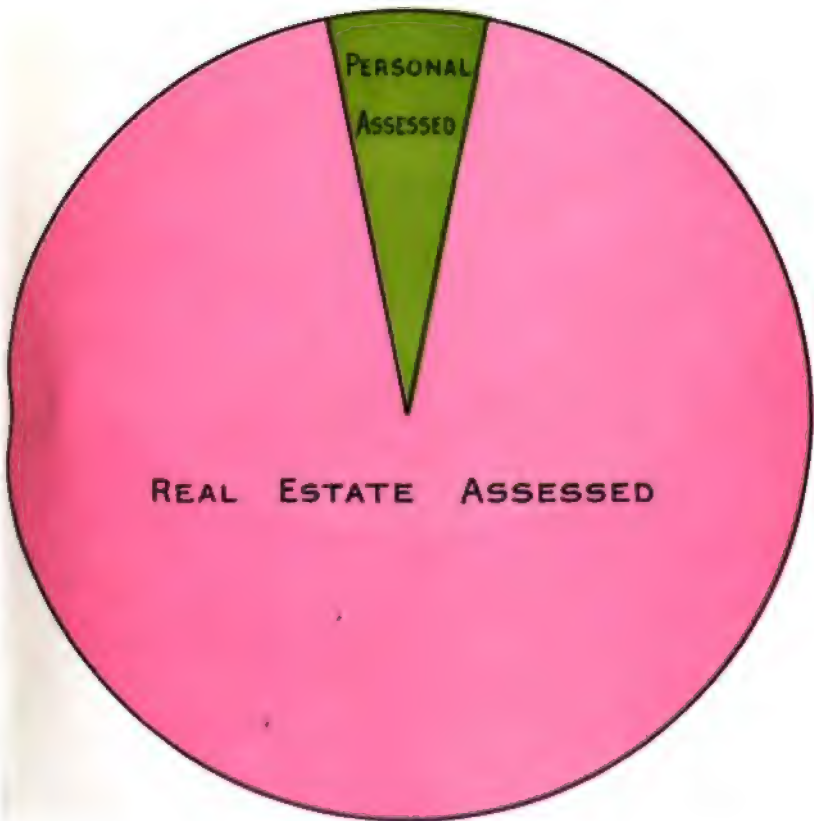
The following table shows the increase and decrease of assessments for the year 1907, in the several Counties of the State.

COUNTIES.	Assessed value of real estate, 1907.	Increase, real.	Decrease, real.	Assessed value of personal property, 1907.	Increase, personal.	Decrease, personal.
Albany.....	\$104,695,394	\$3,493,039		\$6,271,715		\$940,235
Allegany.....	16,107,525	428,205		1,142,245		191,639
Broome.....	36,317,101	715,768		1,957,535		115,100
Cattaraugus.....	25,313,998	878,261		1,342,785		226,594
Cayuga.....	34,868,827	904,914		1,927,747		286,437
Chautauqua.....	43,777,933	2,258,324		2,168,600		90,315
Chemung.....	26,380,855	553,592		1,472,825		66,988
Chenango.....	15,382,729	145,730		981,810		153,545
Clinton.....	6,841,673	202,641		366,775	\$33,420	
Columbia.....	23,323,981	350,987		1,796,500	14,138	
Cortland.....	14,058,712	260,163		552,450		101,500
Delaware.....	14,361,028	586,740		1,012,267		294,872
Dutchess.....	43,180,502	866,360		4,021,986	30,937	
Erie.....	\$34,690,395	23,051,350		8,199,782		176,220
Essex.....	11,493,314	397,210		546,163		65,652
Franklin.....	11,656,481	232,956		635,110		72,670
Fulton.....	13,876,048	440,270		731,602		71,808
Genesee.....	22,241,015	783,191		1,607,599		429,674
Greene.....	12,313,768	262,845		669,481		43,634
Hamilton.....	3,928,256	81,693		27,065	6,540	
Herkimer.....	25,631,616	149,228		1,473,520	39,680	
Jefferson.....	42,122,796	1,226,690		2,638,880		335,864
Kings.....	1,181,221,910	109,214,738		92,866,547	5,143,737	
Lewis.....	9,758,046	178,629		716,871		207,179
Livingston.....	25,169,311	657,544		2,106,776		178,246
Madison.....	18,758,865	365,953		1,158,390		148,700
Monroe.....	176,476,927	10,811,766		8,403,170	316,100	
Montgomery.....	25,265,967	455,240		1,155,146		75,989
Nassau.....	39,857,915	7,771,377		3,608,887		350,523
New York.....	4,788,678,681	327,546,798		446,741,299		18,472,108
Niagara.....	52,649,337	1,870,798		1,259,979		406,867
Oneida.....	61,661,645	2,058,731		6,210,348	289,347	
Onondaga.....	128,079,212	5,349,130		6,097,017		572,765
Ontario.....	30,887,777	1,119,682		2,464,119		206,493
Orange.....	41,283,601	782,024		2,521,260		292,405
Orleans.....	16,728,407	449,715		723,744		154,365
Oswego.....	28,433,435	2,170,239		1,349,922		218,299
Otsego.....	20,276,608	361,688		1,784,465		184,442
Putnam.....	10,598,011	141,531		904,145		54,625
Queens.....	217,668,775	58,222,570		11,191,262	1,496,834	
Rensselaer.....	75,434,372	1,834,313		4,111,764		150,274
Richmond.....	52,931,256	7,029,251		4,062,205		614,090
Rockland.....	23,808,447	6,787,828		653,800	205,375	
St. Lawrence.....	40,508,735	1,665,819		3,006,443		309,517
Saratoga.....	25,742,643	731,548		653,860		85,900
Schenectady.....	47,643,745	6,436,456		2,618,362	453,231	
Schoharie.....	10,857,574	54,466		761,119		233,980
Schuyler.....	6,579,995	182,801		437,745		34,303
Seneca.....	15,128,978	282,961		852,204		122,260
Steuben.....	34,649,644	1,162,831		1,830,090		219,833
Suffolk.....	64,307,851	5,055,325		3,232,625		456,535
Sullivan.....	6,424,390	147,754		126,475		138,465
Tioga.....	12,901,920	149,504		979,486		108,399
Tompkins.....	17,339,532	776,080		1,072,885		113,820
Ulster.....	26,687,205	375,748		775,140		9,830
Warren.....	9,096,542	363,943		940,495		127,300
Washington.....	19,819,319	2,173,034		1,457,375	16,080	
Wayne.....	24,281,980	715,099		1,117,628		436,170
Westchester.....	257,826,966	16,085,532		11,200,412		1,858,802
Wyoming.....	15,106,907	395,299		1,122,383		266,520
Yates.....	10,302,829	36,368		593,030		170,635
Total.....	\$8,553,298,187	\$620,240,270		\$674,411,315	\$8,045,419	\$30,640,686
						\$30,640,686
						8,045,419
	Increase, real estate, \$620,240,270			Decrease, personal..		\$22,595,267

Table showing the assessed valuation of real and personal property and the aggregate State and local taxes from 1840 to 1907, inclusive, as returned by the Clerks of the Boards of Supervisors.

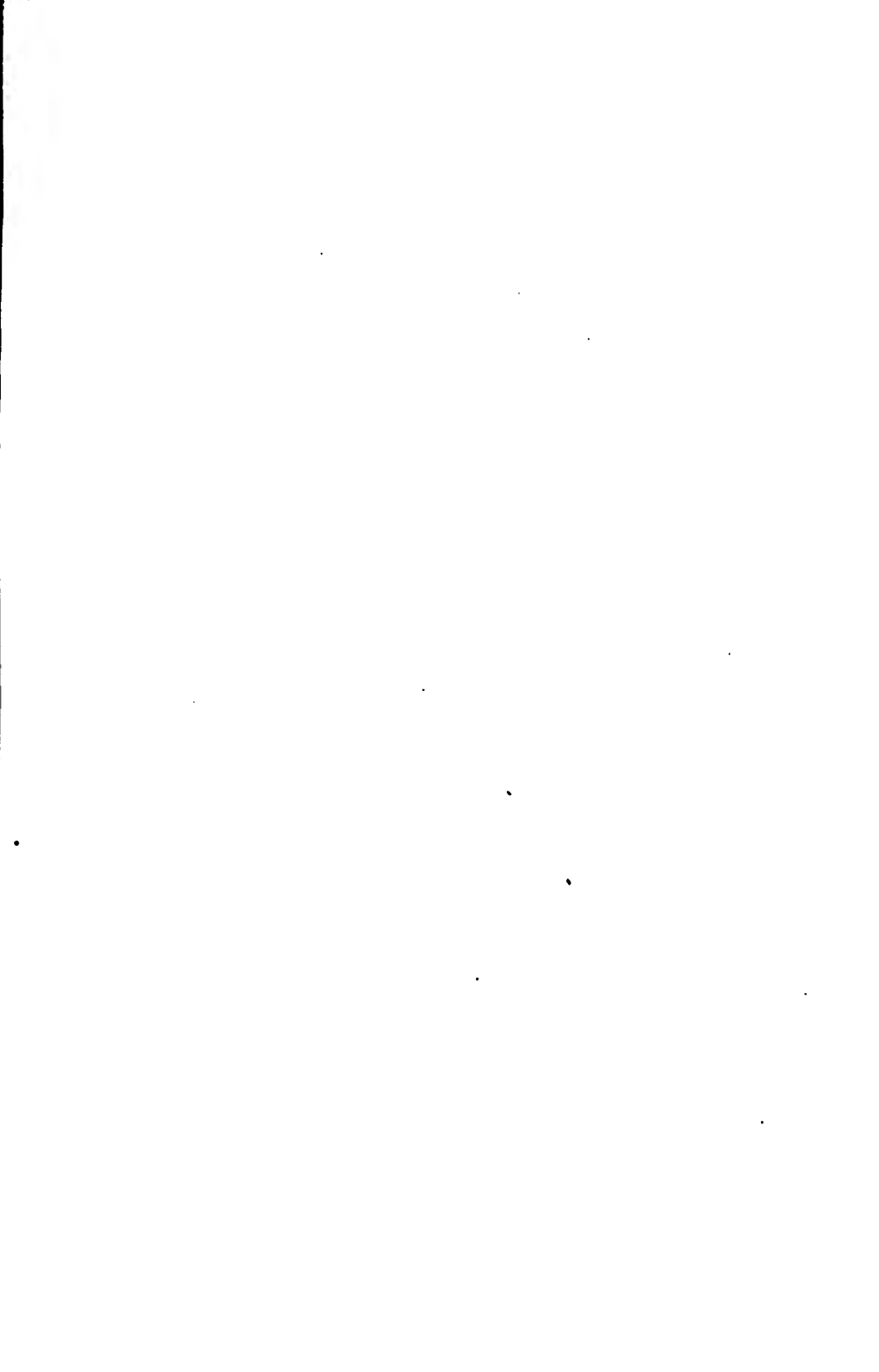
YEAR.	Real.	Personal taxed locally for local purposes.	Personal not taxed locally for State purposes.	Taxation.
1840.	\$517,723,170	\$121,447,830		\$3,088,408 22
1841.	531,987,886	123,311,644		3,173,455 97
1842.	504,254,029	116,595,233		4,246,487 78
1843.	476,999,430	118,602,064		3,965,180 14
1844.	480,027,609	119,612,343		4,243,101 81
1845.	486,480,121	115,988,895		4,170,527 95
1846.	496,483,411	119,880,236		4,647,161 88
1847.	509,496,855	121,162,201		4,841,575 60
1848.	426,624,853	125,663,318		5,297,458 23
1849.	536,162,901	129,926,625		5,548,981 28
1850.	571,690,807	153,183,486		6,312,737 33
1851.	888,237,812	196,538,263		6,750,438 26
1852.	946,467,907	221,802,950		7,007,988 08
1853.	1,015,762,791	249,720,727		9,320,763 97
1854.	1,091,514,033	272,638,110		9,638,279 63
1855.	1,107,272,715	294,012,564		11,678,015 69
1856.	1,112,133,136	316,506,930		12,741,179 73
1857.	1,111,551,629	319,897,155		15,106,409 00
1858.	1,095,403,134	307,049,165		15,420,593 20
1859.	1,098,666,251	315,108,117		16,355,401 38
1860.	1,119,933,484	320,617,352		18,950,024 50
1861.	1,121,134,480	313,802,682		20,402,276 51
1862.	1,113,779,352	314,111,034		19,450,288 40
1863.	1,161,750,000	339,249,877		23,046,800 66
1864.	1,158,327,371	392,552,314		39,873,942 58
1865.	1,196,403,416	334,826,220		45,961,440 62
1866.	1,237,703,092	436,404,633		40,568,244 69
1867.	1,327,403,886	438,685,254		46,518,921 02
1868.	1,418,132,855	441,987,915		44,298,135 90
1869.	1,532,720,907	434,280,278		46,161,531 50
1870.	1,599,930,166	452,607,732		50,328,684 21
1871.	1,644,379,410	447,248,035		45,674,486 92
1872.	1,692,523,071	437,102,215		63,511,936 12
1873.	1,750,698,918	418,608,955		51,444,536 27
1874.	1,960,352,703	407,427,399		57,811,381 92
1875.	2,108,325,872	357,941,401		56,926,470 69
1876.	2,376,252,178	379,488,140		52,148,368 37
1877.	2,373,408,540	364,960,110		50,237,164 06
1878.	2,333,669,813	352,469,320		48,047,241 97
1879.	2,315,400,526	322,468,712		47,148,475 04
1880.	2,340,335,690	340,921,916		49,117,782 18
1881.	2,432,661,378	351,021,189		49,286,772 55
1882.	2,557,218,240	315,039,085		47,573,820 07
1883.	2,669,173,011	345,418,361		50,936,788 95
1884.	2,762,348,218	332,383,239		52,372,707 00
1885.	2,899,899,062	324,783,281		57,262,650 02
1886.	3,025,229,788	335,898,389		58,110,078 99
1887.	3,122,588,084	346,611,861		57,331,191 58
1888.	3,213,171,201	354,258,556		60,639,806 72
1889.	3,298,323,931	385,329,131		69,553,028 06
1890.	3,397,234,679	382,159,067		60,493,038 17
1891.	3,526,645,815	405,095,684		60,234,234 65
1892.	3,626,615,093	491,675,158	\$80,261,302	63,688,423 37
1893.	3,761,679,384	540,708,935	102,506,261	66,771,817 50
1894.	3,841,582,748	562,193,379	111,693,960	67,166,683 60
1895.	3,908,853,377	541,621,122	81,761,596	72,557,905 54
1896.	4,041,826,586	544,311,557	79,152,449	71,553,458 96
1897.	4,349,801,526	649,364,694	100,555,201	80,865,704 58
1898.	4,413,848,496	758,581,839	96,033,511	82,753,729 39
1899.	4,811,593,059	742,959,229	93,248,536	102,940,006 33
1900.	5,093,025,771	672,715,703	78,819,796	100,099,372 77
1901.	5,169,308,070	701,565,906	116,473,594	105,656,212 21
1902.	5,297,763,882	672,149,054	115,412,815	104,107,361 08
1903.	6,749,509,958	819,203,165	122,236,996	94,989,856 45
1904.	7,051,455,025	758,893,605	72,182,990	103,676,463 65
1905.	7,312,621,452	816,399,935	113,930,665	106,441,726 08
1906.	7,933,057,917	697,006,582	64,685,105	111,340,919 44
1907.	8,553,298,187	674,411,315	64,143,257	122,825,892 01

COMPARISON OF REAL AND PERSONAL ASSESSMENTS.



1908 Assessment.

Real Property.....	\$9,117,352,838.09
Personal Property, excluding Mortgage Taxes.....	548,705,843.36
Percentage of Personal to Total.....	5.6



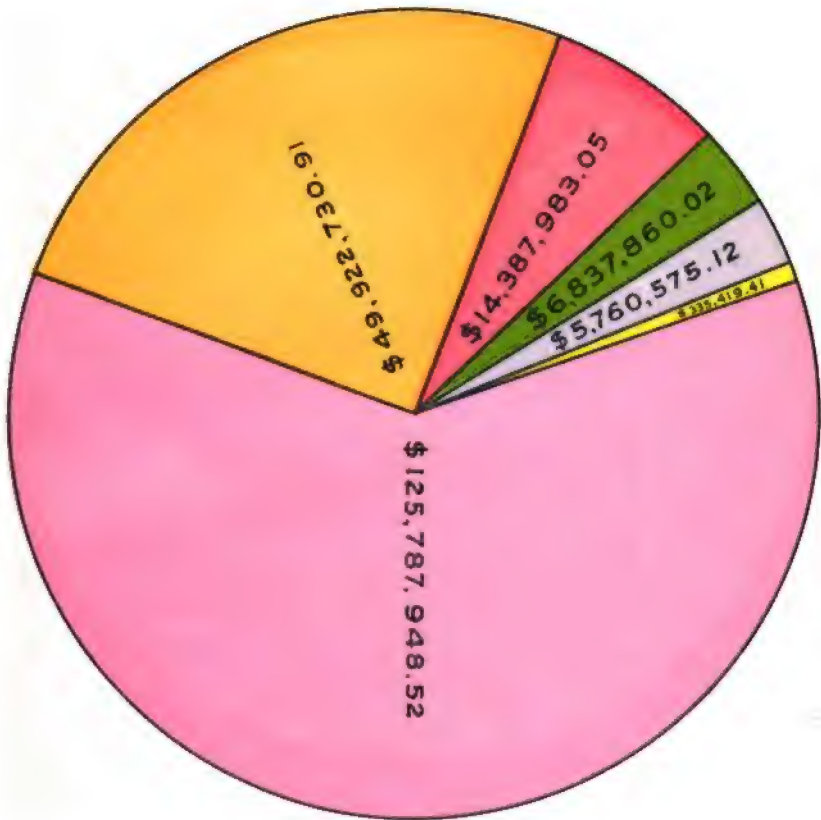
Statement, by Counties, showing all taxes levied for State, Judiciary, County, City, Village and School purposes for the year 1907

COUNTIES.	Value real property.	Value personal property.	Judicial stenographers' tax.	County tax.	Town tax.	City tax.	Village tax.	Local school tax.	Total tax.
Albany.....	\$104,695,394	\$6,271,715	\$5,943,22	\$460,103 10	\$50,997 31	\$2,528,744 76	\$26,358 44	\$460,932 30	\$3,533,109 22
Allegany.....	16,107,525	1,142,245	1,038 26	62,503 58	116,414 80	.....	\$2,444 60	128,899 15	1,000,967 13
Bronx.....	36,317,101	1,957,535	2,301 90	199,000 00	58,332 10	465,059 49	55,264 70	221,008 04	946,855 05
Cattaraugus.....	25,313,998	1,342,785	1,587 05	60,000 00	92,965 23	71,816 30	205,806 41	190,370 00	943,423 51
Cayuga.....	34,868,827	1,927,747	2,092 22	171,654 71	87,279 53	479,709 09	38,316 61	246,915 07	1,085,540 73
Chautauque.....	43,777,933	2,168,690	2,671 70	171,552 17	180,308 73	381,398 90	122,194 14	157,248 30	1,343,852 24
Chemung.....	15,382,855	1,472,825	1,672 13	120,827 87	51,106 03	473,741 83	24,027 56	104,651 68	343,856 24
Chenango.....	16,841,673	981,810	1,000 36	79,763 72	82,109 36	.....	76,431 22	101,690 80	389,156 42
Columbia.....	23,323,913	1,706,775	1,371 72	227,123 88	74,598 38	119,329 69	21,198 31	123,527 04	434,888 09
Cortland.....	14,058,712	552,150	1,883 05	64,674 97	47,795 61	205,873 43	26,553 60	64,860 83	330,156 42
Delaware.....	43,180,592	1,012,267	923 49	218,507 83	142,712 67	343,124 39	104,470 71	221,198 07	1,045,377 69
Essex.....	234,690,305	8,198,782	14,934 59	1,049,600 89	198,220 60	7,449,691 55	324,470 85	1,860,485 36	10,381,967 43
Franklin.....	11,458,481	546,163	553 87	53,399 71	108,302 97	.....	86,360 19	130,759 49	370,731 69
Greene.....	12,313,758	635,110	1,335 84	62,717 32	75,048 07	325,471 07	101,660 26	103,765 31	574,644 82
Hamilton.....	25,837,616	1,697,599	1,436 85	89,449 44	69,958 79	.....	115,027 08	128,155 71	365,766 30
Herkimer.....	49,122,706	2,638,380	1,707 27	31,469 54	65,537 40	.....	65,683 44	90,824 45	292,312 12
Lewis.....	25,168,316	2,108,371	1,776 34	30,455 94	65,837 05	51,624 67	130,830 53	172,041 69	593,419 32
Madison.....	178,178,935	8,103,300	2,092 69	12,011 29	121,340 74	525,630 15	239,321 55	250,319 72	1,918,593 85
Monroe.....	49,752,046	2,108,371	1,702 63	30,700 40	61,394 85	164,840 40	136,870 79	126,923 83	595,374 27
Montgomery.....	39,285,917	2,108,371	1,702 63	80,298 16	107,991 10	2,673,668 63	136,870 79	925,499 01	4,579,123 02
Nassau.....	39,285,917	2,108,371	1,702 63	499,323 72	177,921 91	61,100 48	147,503 16	369,103 39	1,590,384 39
New York (Greater).....	6,240,800,322	5,941,313	11,446 23	461,068 53	181,633 07	96,715,680 35	197,369 16	35,893,633 23	137,753,541 84
Niagara.....	52,849,337	1,210,345	3,200 62	503,273 85	65,023 42	1,584,834 79	20,046 24	299,591 83	2,440,562 96
Oneida.....	61,641,945	4,263,29	4,883 29	534,093 86	198,936 41	1,594,686 41	106,322 44	705,886 83	3,447,186 96
Ontario.....	128,009,212	2,097,017	3,200 62	539,541 02	123,019 57	1,841,068 44	165,413 64	190,817 04	3,127,167 93
Oranget.....	40,887,677	2,097,017	3,200 62	539,541 02	85,285 96	386,988 29	99,220 63	330,244 64	1,539,817 94
Orange.....	16,258,601	1,210,345	1,209 53	297,973 96	64,470 35	540,073 09	73,005 39	98,157 13	1,578,262 39
Oswego.....	28,433,435	1,346,822	1,861 79	125,107 09	74,357 49	402,949 99	25,902 01	166,128 11	865,225 39
Oswego.....	28,433,435	1,346,822	1,861 79	125,107 09	74,357 49	402,949 99	25,902 01	166,128 11	796,366 45

Statement, by Counties — (Concluded).

COUNTIES.	Value real property.	Value personal property.	Judicial stenographers' tax.	County tax.	Town tax.	City tax.	Village tax.	Local school tax.	Total tax.
Oswego.....	\$20,275,908	\$1,784,465	\$1,337,05	\$98,662,95	\$52,313,17	.....	\$152,809,65	\$158,022,08	\$493,144,90
Putnam.....	10,598,011	904,145	3,681,47	37,959,59	27,974,30	.....	44,086,04	43,634,03	157,336,33
Rensselaer.....	75,434,372	4,111,764	4,314,40	294,712,39	68,211,61	\$1,220,333,49	38,214,69	424,176,49	2,049,963,07
Rockland.....	23,808,447	653,800	5,633,92	130,682,16	80,720,08	.....	124,354,96	153,539,29	494,930,31
Saint Lawrence.....	40,508,735	3,006,443	1,914,25	75,878,12	160,499,93	.....	82,495,46	225,214,16	676,320,81
Saratoga.....	23,742,643	653,860	1,173,56	175,639,55	122,403,92	130,319,89	302,636,22	161,923,21	763,776,46
Schenectady.....	47,543,745	2,618,362	1,972,07	198,676,33	46,559,38	.....	38,093,20	240,322,15	1,503,817,87
Schoharie.....	10,857,574	761,119	653,75	27,771,43	64,179,00	977,894,74	29,285,04	65,855,54	187,844,76
Schuyler.....	6,579,995	437,745	419,71	25,080,29	30,171,41	.....	26,036,41	38,469,53	120,177,35
Seneca.....	15,128,978	852,204	914,92	32,557,52	124,259,02	.....	79,091,44	70,404,07	231,369,20
Steuben.....	34,649,644	1,830,090	2,045,11	138,500,44	48,401,44	274,206,72	73,185,04	227,093,43	839,300,66
Suffolk.....	64,307,851	3,232,625	19,464,19	101,201,80	249,483,58	.....	118,678,82	357,929,64	946,758,03
Sullivan.....	6,424,390	126,475	362,47	46,076,95	81,901,91	.....	23,640,20	71,390,38	223,071,91
Tioga.....	12,901,920	979,486	845,52	40,000,00	65,290,01	.....	104,985,88	79,924,83	291,046,24
Tompkins.....	17,339,532	1,072,885	1,084,54	46,382,92	49,333,63	168,401,55	16,951,19	104,831,03	386,984,86
Ulster.....	26,687,205	1,775,140	1,487,22	196,928,06	189,129,02	330,395,15	44,376,76	230,360,94	992,677,15
Warren.....	9,096,542	940,495	1,446,64	88,470,02	48,468,11	.....	158,611,36	97,955,46	393,951,59
Washington.....	19,819,319	1,457,375	869,88	90,004,00	82,618,57	.....	119,247,44	149,966,08	442,806,64
Wayne.....	24,281,940	1,117,628	1,452,75	82,004,29	87,513,56	.....	92,906,33	149,971,15	413,543,01
Westchester.....	257,826,966	11,200,412	82,174,05	725,919,02	492,055,58	3,579,865,16	1,851,949,57	1,481,139,26	8,214,122,64
Wyoming.....	15,106,907	1,122,383	982,60	37,425,00	60,185,32	.....	61,884,78	95,541,30	255,819,00
Yates.....	10,302,829	593,030	637,89	29,361,56	32,110,96	.....	57,520,00	50,676,71	170,307,12
Total.....	\$8,553,298,187	\$674,411,315	335,419,41	\$14,387,983,05	\$5,760,575,12	\$25,787,948,52	\$6,837,860,02	\$49,922,730,91	\$203,032,517,03

DISTRIBUTION OF TOTAL TAXES FOR 1907.



Total \$203,032,517.03 Paid in Taxes in 1907 on All Assessed Property in State for Purposes Named.

- City Tax.
- School Tax.
- County Tax.
- Village Tax.
- Town Tax.
- Judicial Tax.

Statement showing the assessed valuation of banks and tax paid, as provided in section 24, chapter 550, Laws 1901, for the year 1908.

COUNTIES.	Total capital, surplus and un- divided profits.	Tax.
Albany.....	\$7,388,205 06	\$73,882 05
Allegany.....	1,238,175 63	12,381 75
Broome.....	1,294,228 55	12,942 29
Cattaraugus.....	1,948,782 69	19,487 56
Cayuga.....	1,021,235 58	10,212 36
Chautauqua.....	1,882,741 95	18,827 41
Chemung.....	845,602 08	8,456 00
Chenango.....	1,508,541 86	15,085 38
Clinton.....	1,001,703 82	10,017 03
Columbia.....	1,362,945 24	13,629 46
Cortland.....	835,379 52	8,353 80
Delaware.....	1,073,349 83	10,733 50
Dutchess.....	2,706,230 78	27,062 33
Erie.....	10,801,933 81	108,019 33
Essex.....	408,144 00	4,081 44
Franklin.....	988,644 07	9,886 44
Fulton.....	1,671,648 64	16,716 48
Genesee.....	781,954 00	7,819 54
Greene.....	815,785 98	8,157 85
Hamilton.....	.....	.....
Herkimer.....	1,918,280 71	19,182 75
Jefferson.....	1,628,000 00	16,280 00
Lewis.....	237,500 00	2,375 00
Livingston.....	524,037 09	5,240 36
Madison.....	756,265 06	7,562 60
Monroe.....	5,286,715 00	52,867 15
Montgomery.....	2,346,548 00	23,465 48
Nassau.....	1,549,209 00	15,492 09
New York (Greater).....	314,376,192 00	3,143,761 92
Niagara.....	1,472,360 18	14,723 60
Oneida.....	6,486,320 17	64,863 20
Onondaga.....	4,115,820 39	41,158 19
Ontario.....	929,950 00	9,299 50
Orange.....	3,066,939 41	30,669 37
Orleans.....	462,222 94	4,622 22
Oswego.....	980,425 20	9,804 22
Otsego.....	1,750,976 54	17,509 78
Putnam.....	299,169 09	2,991 69
Rensselaer.....	3,159,899 03	31,598 99
Rockland.....	578,945 89	5,789 46
St. Lawrence.....	1,640,041 00	16,400 41
Saratoga.....	1,025,876 00	10,258 76
Schenectady.....	550,048 82	5,500 48
Schoharie.....	461,641 72	4,616 42
Schuyler.....	.....	.....
Seneca.....	364,004 37	3,640 04
Steuben.....	1,191,407 13	11,914 07
Suffolk.....	1,676,417 00	16,764 17
Sullivan.....	177,365 15	1,773 65
Tioga.....	653,821 30	6,538 21
Tompkins.....	910,947 36	9,109 45
Ulster.....	2,021,120 44	20,211 16
Warren.....	1,052,592 24	10,525 92
Washington.....	1,146,607 73	11,466 07
Wayne.....	920,801 00	9,208 01
Westchester.....	3,327,098 24	33,270 97
Wyoming.....	510,339 80	5,103 40
Yates.....	322,740 12	3,227 39
Total.....	\$409,451,878 21	\$4,094,518 15

Table showing the Tax rates in all of the cities of the State for the year 1908.

CITIES.	Total.	City.	County and State.	Schools.
Albany.....	.0194	.0152	.0042	*
Amsterdam.....	.01974	.01642	.00332	*
Auburn.....	.031	.01856	.00542	.00703
Binghamton.....	.0246	.0176	.007	*
Buffalo.....	.02169	.01846	.00321	*
Cohoes.....	.021	.016	.005	*
Corning.....	.01531	.01163	.00368	{ † .0045 ‡ .0087
Cortland.....	.0165	.00794	.00491	.00363
Dunkirk.....	.02584	.01285	.00304	.00994
Elmira.....	.0243	.01331	.0055	.00555
Fulton { West Side.....	.0268	.0153	.0045	.007
{ East Side.....	.027	.0155	.0046	.0069
Geneva.....	.02109	.01	.00396	.00713
Glens Falls.....	.0298	.0175	.0123	{ .0112 † .00421 ‡ .00176
Gloversville.....	.028	.012	.008	.008
Hornell.....	.02773	.01312	.00585	.00875
Hudson.....	.02961	.02062	.00898	*
Ithaca.....	.0276	.0168	.0038	.007
Jamestown.....	.0263	.01323	.00301	.01
Johnstown.....	.0298	.0118	.008	.01
Kingston.....	.0275	.01421	.00578	.0075
Little Falls.....	.02583	.00824	.00813	† .00946
Lockport.....	.02768	.02227	.00541	*
Middletown.....	.03288	.01152	.007	.01436
Mt. Vernon.....	** .0212	.0137	*	.0075
Newburg.....	.0328	.0264	.0064	*
New Rochelle.....	.03008	.03003	*	*
New York (Greater):				
Manhattan Borough.....		.0155	.00631	*
Bronx Borough.....	.01614			*
Brooklyn Borough.....	.0167	.01559	.00119	*
Queens Borough.....	.0166	.01559	.00109	*
Richmond Borough.....	.01711	.0155	.0016	*
Niagara Falls.....	.02247	.01765	.00482	*
North Tonawanda.....	.02569	.01165	.00449	.00955
Ogdensburg.....	.0232	.01	.0059	.0073
Olean.....	.02434	.00975	.00375	.01084
Oneida.....	.04052	.02679	.00623	.0075
Oneonta.....	.0241	.01278	.....	.01132
Oswego.....	.0288	.0178	.011	*
Plattsburg.....	.0293	.0293	*	*
Poughkeepsie.....	.02645	.0214	.00505	*
Port Jervis.....	.0374	.0212	.0162	*
Rensselaer.....	.02432	.01207	.00442	.00783
Rochester.....	.0222	.0189	.0033	*
Rome.....	.03239	.01154	.01341	.00744
Schenectady.....	.0215	.017	.0045	*
Syracuse.....	.02352	.0193	.00422	*
Tonawanda.....	.03141	.01798	.00358	.00985
Troy.....	.02259	.0182	.00439	*
Utica.....	.02501	.01736	.00765	*
Watertown.....	.02323	.0201	.0007	*
Watervliet.....	.0292	.0238	.0054	*
Yonkers.....	.02321	.02321	*	*

* Included in city tax rate.

† Highway included.

‡ Ninth school district not included in total.

§ Thirteenth school district not included in total.

¶ First, second and third school districts not included in total.

** 1907 rate. 1908 rate established May 1st, 1909.

*Table showing amount of money received directly and indirectly
for State purposes.*

YEAR.	Direct State tax levied for State purposes.	Receipts from indirect sources for State purposes.
1867.....	\$12,647,218 71	.....
1868.....	10,243,317 01	.....
1869.....	10,463,179 33	.....
1870.....	14,285,976 55	.....
1871.....	11,613,943 51	.....
1872.....	19,850,882 30	.....
1873.....	14,800,903 38	.....
1874.....	15,727,482 08	.....
1875.....	14,208,680 61	.....
1876.....	8,529,174 32	.....
1877.....	8,726,511 01	.....
1878.....	7,941,297 94	.....
1879.....	7,690,416 34	.....
1880.....	9,232,543 33	.....
1881.....	6,032,826 31	.....
1882.....	6,820,023 29	.....
1883.....	9,334,886 31	.....
1884.....	7,762,572 78	.....
1885.....	9,160,405 11	.....
1886.....	9,512,812 91	.....
1887.....	9,075,046 81	.....
1888.....	9,089,303 85	.....
1889.....	12,557,352 74	.....
1890.....	8,619,748 17	\$3,237,575 31
1891.....	5,196,666 40	5,593,968 69
1892.....	7,784,843 16	4,797,209 73
1893.....	10,418,192 08	5,887,706 55
1894.....	9,600,231 79	4,817,250 80
1895.....	13,906,346 22	5,411,654 50
1896.....	11,751,837 71	9,262,884 89
1897.....	12,033,651 80	9,204,395 44
1898.....	10,189,110 93	9,749,688 52
1899.....	12,640,228 09	10,463,265 71
1900.....	10,704,153 39	13,226,849 80
1901.....	6,824,306 01	15,611,498 62
1902.....	748,072 05	16,051,353 90
1903.....	761,085 02	22,341,802 97
1904.....	968,041 89	23,473,046 23
1905.....	1,191,677 51	23,869,423 44
1906.....	.....	32,077,393 48
1907.....	.....	34,474,999 76
1908.....	.....	33,482,527 80

*Statement of percentage of State Tax to total tax levied for State,
County, Town, City, Village and School purposes.*

COUNTY.	1901.	1902.	1903.	1904.	1905.
Albany.....	.056	.008	.007	.007	.0059
Allegany.....	.072	.009	.009	.009	.011
Broome.....	.065	.009	.008	.009	.013
Cattaraugus.....	.069	.009	.009	.009	.0098
Cayuga.....	.08	.009	.009	.011	.010
Chautauqua.....	.058	.008	.006	.007	.008
Chemung.....	.064	.009	.007	.005	.008
Chenango.....	.074	.01	.01	.001	.011
Clinton.....	.046	.005	.005	.005	.066
Columbia.....	.070	.009	.009	.011	.010
Cortland.....	.072	.01	.009	.009	.011
Delaware.....	.049	.009	.008	.009	.009
Dutchess.....	.082	.018	.014	.014	.015
Erie.....	.058	.006	.007	.007	.007
Essex.....	.053	.008	.007	.007	.009
Franklin.....	.047	.007	.006	.007	.008
Fulton.....	.047	.008	.007	.007	.008
Genesee.....	.109	.16	.017	.016	.019
Greene.....	.058	.009	.008	.01	.011
Hamilton.....	.034	.006	.005	.006	.007
Herkimer.....	.056	.008	.009	.009	.006
Jefferson.....	.079	.009	.01	.009	.009
Lewis.....	.077	.011	.012	.013	.015
Livingston.....	.12	.017	.016	.017	.019
Madison.....	.072	.011	.011	.009	.010
Monroe.....	.06	.007	.006	.005	.018
Montgomery.....	.069	.009	.009	.009	.011
Nassau.....	.06	.012	.01	.011	.011
New York—(Greater).....	.077	.046	.006	.005	.006
Niagara.....	.061	.008	.007	.006	.008
Oneida.....	.059	.007	.007	.009	.007
Onondaga.....	.05	.008	.008	.008	.008
Ontario.....	.085	.012	.01	.011	.012
Orange.....	.065	.015	.012	.011	.012
Orleans.....	.077	.012	.01	.011	.013
Oswego.....	.065	.009	.009	.008	.008
Otsego.....	.082	.013	.012	.013	.012
Putnam.....	.087	.021	.019	.021	.021
Rensselaer.....	.066	.008	.008	.007	.009
Rockland.....	.051	.012	.011	.011	.012
St. Lawrence.....	.089	.012	.011	.012	.013
Saratoga.....	.047	.007	.006	.006	.008
Schenectady.....	.067	.007	.005	.006	.008
Schoharie.....	.088	.013	.012	.014	.014
Schuyler.....	.081	.013	.011	.013	.013
Seneca.....	.089	.012	.012	.013	.016
Steuben.....	.068	.009	.009	.009	.010
Suffolk.....	.095	.026	.023	.024	.023
Sullivan.....	.039	.005	.005	.006	.006
Tioga.....	.075	.011	.011	.011	.011
Tompkins.....	.082	.01	.009	.009	.010
Ulster.....	.042	.006	.005	.006	.006
Warren.....	.035	.006	.005	.004	.005
Washington.....	.067	.01	.01	.009	.010
Wayne.....	.09	.013	.013	.014	.017
Westchester.....	.055	.013	.011	.01	.011
Wyoming.....	.087	.012	.011	.012	.016
Yates.....	.11	.015	.014	.016	.015

STATE TAX RATES FROM 1816 TO 1907 INCLUSIVE.

YEAR.	Mills.	YEAR.	Mills.	YEAR.	Mills.
1816.....	2.000	1857.....	3.000	1883.....	3.250
1817.....	2.000	1858.....	2.500	1884.....	2.575
1818.....	3.000	1859.....	2.500	1885.....	2.960
1819.....	1.000	1860.....	3.833	1886.....	2.950
1820.....	1.000	1861.....	3.875	1887.....	2.700
1821.....	1.000	1862.....	4.750	1888.....	2.620
1822.....	1.000	1863.....	5.000	1889.....	3.520
1823.....	1.000	1864.....	5.250	1890.....	2.340
1824.....	1.000	1865.....	4.662	1891.....	1.375
1825.....	0.500	1866.....	5.562	1892.....	1.980
1826.....	0.500	1867.....	7.600	1893.....	2.580
1842.....	1.000	1868.....	5.800	1894.....	2.180
1843.....	1.000	1869.....	5.625	1895.....	3.240
1844.....	1.100	1870.....	7.262	1896.....	2.690
1845.....	0.600	1871.....	5.658	1897.....	2.670
1846.....	0.600	1872.....	9.375	1898.....	2.080
1847.....	0.500	1873.....	6.950	1899.....	2.490
1848.....	0.500	1874.....	7.250	1900.....	1.960
1849.....	0.500	1875.....	6.000	1901.....	1.200
1850.....	0.500	1876.....	3.458	1902.....	0.130
1851.....	0.500	1877.....	3.166	1903.....	0.130
1852.....	0.250	1878.....	2.900	1904.....	0.130
1853.....	1.000	1879.....	2.863	1905.....	0.154
1854.....	0.750	1880.....	3.500	1906.....	0.000
1855.....	1.250	1881.....	2.250	1907.....	0.000
1856.....	1.750	1882.....	2.450	1908.....	0.030

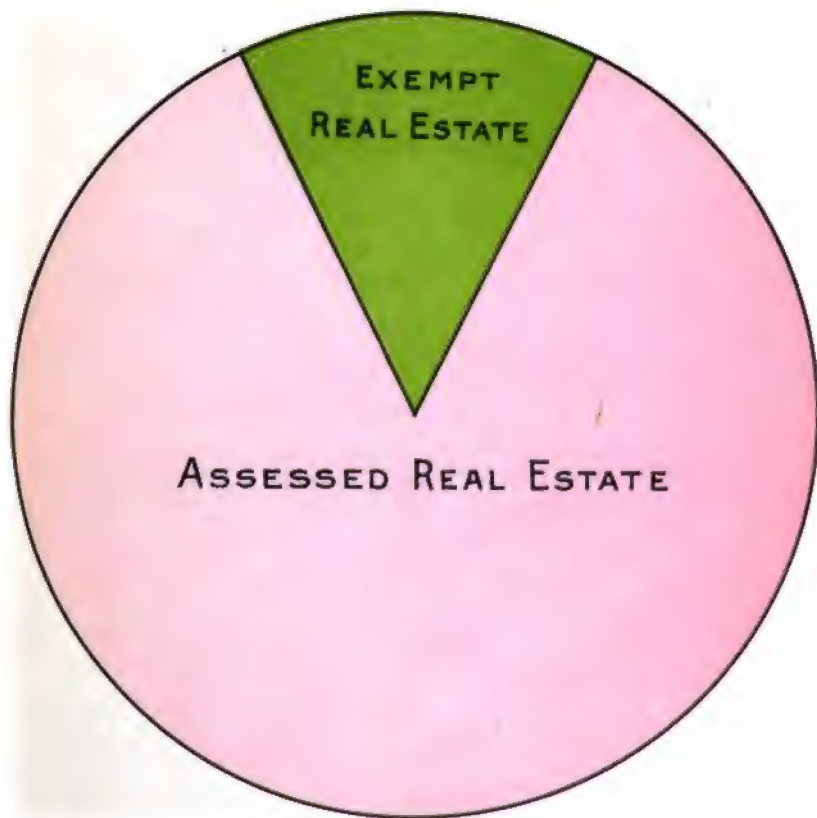
Table showing number of mortgage statements filed, mortgages recorded, and gross tax collected for the year July 1, 1907 to June 30, 1908.

COUNTIES.	Number of mortgage statements filed July 1, 1907, to June 30, 1908.	Number of mortgages recorded July 1, 1907, to June 30, 1908.	Gross taxes collected July 1, 1907, to June 30, 1908.
Albany.....	120	1,471	\$24,369 57
Allegany.....	95	761	19,652 92
Broome.....	79	1,243	10,404 76
Cattaraugus.....	145	1,062	11,004 88
Cayuga.....	96	987	7,454 01
Chautauqua.....	275	2,243	20,739 38
Chemung.....	52	723	13,916 41
Chenango.....	87	524	5,293 02
Clinton.....	26	476	2,773 48
Columbia.....	120	347	4,510 20
Cortland.....	52	428	2,812 50
Delaware.....	187	628	9,828 67
Dutchess.....	39	720	6,837 88
Erie.....	976	7,000	93,717 22
Essex.....	44	317	2,449 61
Franklin.....	78	634	5,213 83
Fulton.....	50	491	4,087 22
Genesee.....	94	743	6,844 42
Greene.....	118	451	8,772 94
Hamilton.....	.....	45	284 79
Herkimer.....	80	794	8,032 71
Jefferson.....	94	1,187	26,001 54
Kings.....	7,446	27,150	678,527 17
Lewis.....	20	263	2,356 16
Livingston.....	51	452	7,587 26
Madison.....	40	504	3,672 36
Monroe.....	91	4,987	71,355 44
Montgomery.....	35	601	5,314 50
Nassau.....	47	2,858	76,206 09
New York.....	7,508	22,261	1,717,044 77
Niagara.....	117	1,504	20,884 90
Oneida.....	140	1,996	25,938 55
Onondaga.....	185	3,040	32,966 89
Ontario.....	121	957	7,859 22
Orange.....	46	1,230	17,523 38
Orleans.....	44	546	5,616 83
Oswego.....	203	1,072	8,049 15
Otsego.....	116	597	4,076 40
Putnam.....	23	107	1,181 75
Queens.....	873	8,580	155,937 12
Rensselaer.....	68	905	13,097 47
Richmond.....	115	1,733	19,815 06
Rockland.....	41	736	8,415 57
St. Lawrence.....	139	1,023	9,941 23
Saratoga.....	50	729	5,129 05
Schenectady.....	24	1,920	15,886 65
Schoharie.....	50	192	1,483 50
Schuyler.....	37	187	1,024 25
Seneca.....	17	262	2,500 54
Steuben.....	196	1,546	9,701 94
Suffolk.....	69	2,093	28,692 00
Sullivan.....	8	815	7,341 12
Tioga.....	201	312	3,198 11
Tompkins.....	49	494	5,955 19
Ulster.....	13	962	6,456 75
Warren.....	78	491	4,555 56
Washington.....	163	447	5,019 04
Wayne.....	108	640	6,537 12
Westchester.....	503	5,691	102,176 84
Wyoming.....	703	476	3,663 50
Yates.....	147	274	2,247 83
Total.....	22,162	123,908	\$3,399,998 22

SUMMARY MORTGAGE TAX STATISTICS FOR YEAR JULY 1, 1907 TO JUNE 30, 1908.

Number mortgage statements filed.....	22,162
Number mortgages recorded.....	123,908
Gross tax collected.....	\$3,399,998 22
Expense of collection.....	58,392 72
Percentage of tax for cost of collection.....	1.71 per cent.

**COMPARISON OF ASSESSED AND EXEMPT REAL ESTATE
FOR YEAR 1908.**



Assessed Real Estate.....	\$9,117,352.838
Exempt Real Estate.....	1,047,184.496
Percentage of Exempt to Total.....	15.3

T A B U L A T I O N
OF THE
VALUES OF REAL ESTATE EXEMPTIONS

Under Chapter 438, Laws of 1904.

The following is a tabulation of the values of real estate exemptions, returned State, in two classifications. To the left of the aggregate is indicated ownership, district property. The "Private Ownership" column on the left contains all or municipalities. To the right of the aggregate is the value of exemption property of the United States, State, counties, cities, towns and villages, not

ALBANY

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Berne						\$6,150	\$27,550	\$33,700
Bethlehem						38,100	99,500	137,600
Coeymans						56,400	120,500	176,900
Colonie		\$2,000				24,600	5,074,300	5,100,900
Green Island						52,000	96,362	148,362
Guilderland		100				23,600	83,550	107,250
Knox						4,900	24,750	29,650
New Scotland						11,250	47,600	58,850
Rensselaerville						4,850	30,000	34,850
Westerlo						4,700	21,130	25,830
Albany City	\$400,000	28,836,200	\$524,150	\$6,520,510			8,947,165	45,228,025
Coboes City		1,562,000		618,025			228,675	2,408,700
Watervliet City	1,749,374	601,300		188,100			487,900	3,026,674
Totals	\$2,149,374	\$31,001,600	\$524,150	\$7,326,635		\$226,550	\$15,288,982	\$56,517,291

ALLEGANY

REAL ESTATE

Alfred		\$15,500				\$13,500	\$113,825	\$142,825
Allen					\$300	8,000	8,400	11,700
Alma						12,100	2,208	14,308
Almond						4,000	14,895	18,945
Amity			\$40,000			17,150	32,550	89,700
Andover						51,800	100,380	152,180
Angelica			45,000		14,500	9,150	111,210	179,860
Belfast						6,750	45,240	51,990
Birtsville						2,700	6,135	8,835
Bolivar		50				18,550	128,240	146,790
Burns					1,500	13,000	18,525	31,025
Canadesa						4,000	47,125	51,125
Centerville						2,300	3,630	5,930
Clarksville						2,200	2,200	4,400
Cuba						15,400	64,850	90,250
Friendship						21,100	67,275	88,375
Geneese						6,400	7,575	13,975
Granger						1,750	7,625	9,375
Grove						3,000	5,050	8,050
Hume		45				15,600	20,640	46,285
Independence					550	11,400	8,630	20,580
New Hudson						7,550	15,075	22,625
Rushford						16,800	22,575	39,475
Scio						11,650	108,410	120,360
Ward						3,200	1,200	4,400
Wellsville						29,600	157,327	187,127
West Almond						2,400	10,418	12,818
Willing						2,175	12,685	15,400
Wirt						9,000	32,900	41,900
Totals		\$15,595	\$85,000		\$16,850	\$318,365	\$1,184,798	\$1,620,908

under chapter 438 of the laws of 1904, in the various cities and towns of the In the column headed "Village and School Districts" is included all school exempt property other than that owned by the Federal government, the State classified as to use. The "Miscellaneous" column on the right contains all classified under the various headings to the right of the aggregate column.

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension money.	Miscellaneous.
\$6,150		\$23,350	\$1,200					\$3,000	
38,100		46,500	50,000					3,000	
56,400		52,200	64,000					4,300	
24,600		81,100	4,891,800	\$98,000				3,400	\$2,000
35,000		88,000						8,362	17,000
23,600		52,600	10,500				\$15,000	5,450	100
4,900		21,800	1,800					1,150	
11,250		37,200	4,500					5,900	
4,350		14,600	9,500					5,900	
4,700		16,300	1,500		\$500			3,300	
1,191,500	1,181,900	5,373,200	103,400	1,522,200	320,600	\$450,200		77,665	35,007,360
118,000	35,000	445,300	2,200	41,300		9,000		23,175	1,734,725
123,500		470,300	1,200					16,400	2,415,274
\$1,642,050	\$1,216,900	\$6,722,400	\$5,141,600	\$1,661,500	\$321,100	\$459,200	\$15,000	\$161,032	\$39,176,45

COUNTY.

EXEMPTIONS.

\$14,000	\$91,400	\$11,400	\$6,800				\$3,500	\$4,225	\$11,500
3,000		4,200	3,200					1,000	300
12,100		1,100						1,108	
4,000		4,500	4,300		\$1,000			5,145	
14,950		21,100	4,600		5,000			1,850	42,200
24,300		67,500	25,780					7,100	27,500
8,550		25,800	75,000	\$15,000	12,000		5,000	5,410	3,100
6,150		36,500	1,250					7,490	600
2,700		4,300	800					1,035	
14,000		60,000	60,000					8,240	4,550
12,100		14,600	1,050					875	2,400
4,000	32,000	10,400						4,725	
2,300		3,050	155					425	
2,200		1,900	100					200	
11,200		56,200	1,300					7,350	4,200
13,700		28,700	26,650	60	700			10,625	7,400
6,400		3,200	650					3,725	
1,750		2,800	3,000					1,825	
3,000		2,400						2,650	
15,000		16,000	3,200					10,840	645
11,400		5,500	550					3,130	
7,550		8,350	800					5,925	
16,900		18,400	1,900					2,275	
10,750		11,500	95,000					1,910	1,200
3,200		900	300						
20,400	4,700	100,500	11,500	2,500	3,300			34,827	9,400
2,400		3,300	4,500					2,618	
2,715		9,000	1,700					1,985	
8,500		2,300	29,400					1,200	500
\$259,215	\$128,100	\$535,400	\$363,485	\$48,100	\$22,600		\$8,500	\$139,713	\$115,495

BROOME

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Barker.....						\$7,800	\$15,280	\$23,080
Binghamton City.....	\$150,000	\$1,650,000	\$1,080,000	\$3,310,450			1,848,800	8,039,250
Binghamton Town.....							9,600	9,600
Chenango.....						7,500	18,600	26,100
Colesville.....						4,500	40,000	44,500
Conklin.....						4,100	20,090	24,190
Dickinson.....						1,800	75,850	77,650
Fenton.....						3,700	16,850	20,550
Kirkwood.....		90,000				8,200	14,600	112,800
Lisle.....			.....		\$500	8,600	15,795	24,895
Maine.....						6,150	23,595	29,745
Nanticoke.....						2,900	5,200	8,100
Sanford.....						6,600	24,614	31,214
Triangle.....					6,000	18,500	16,790	41,290
Union.....						226,750	184,399	411,149
Vestal.....						10,000	17,500	27,500
Windsor.....					6,000	35,670	28,475	70,145
Totals.....	\$150,000	\$1,740,000	\$1,080,000	\$3,310,450	\$12,500	\$352,770	\$2,376,018	\$9,021,738

CATTARAUGUS

REAL ESTATE

Allegany.....					\$5,000	\$11,250	\$148,400	\$164,650
Ashford.....						5,450	17,870	23,320
Carrollton.....					300	7,000	10,250	17,550
Cold Spring.....					200	4,500	36,800	41,500
Conewango.....						6,100	10,770	16,870
Dayton.....						7,940	26,205	34,145
East Otto.....					200	2,300	11,530	14,030
Elko.....					100	750	22,000	22,850
Ellicottville.....					3,000	14,800	35,740	53,540
Farmersville.....					150	14,175	9,650	23,975
Franklinville.....					10,000	21,385	55,100	96,485
Freedom.....						3,700	12,850	16,550
Great Valley.....						6,950	22,318	29,268
Hinsdale.....						15,650	47,165	62,815
Humphrey.....						5,325	4,140	9,465
Jachua.....						5,175	13,710	18,885
Leon.....						3,800	5,610	9,410
Little Valley.....			\$100,000		4,000	52,100	52,075	208,175
Lyndon.....						2,500	6,410	8,910
Machias.....		.....	40,000		3,500	10,700	17,342	71,542
Mansfield.....					200	1,250	3,975	5,425
Napoli.....					300	2,500	4,900	7,700
New Albion.....					1,550	22,700	19,275	43,525
Olean Town.....					4,000	55,900	55,600	115,500
Olean City.....		\$55,000		\$382,150	8,000		205,635	660,785
Otto.....					600	2,575	8,300	11,475
Perryburg.....					1,000	5,750	30,907	37,657
Persia.....					1,500	12,100	12,700	26,300
Portville.....						32,500	37,875	70,375
Randolph.....						10,850	118,915	129,765
Red House.....		900				2,000	2,800	5,700
Salamanca.....						23,700	71,375	95,075
South Valley.....		100				5,100	25,480	30,680
Yorkshire.....					2,000	12,950	29,255	44,205
Totals.....		\$56,000	\$140,000	\$382,150	\$45,600	\$391,425	\$1,192,927	\$2,208,102

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$7,800		\$11,300	\$310					\$3,650	
395,000	\$33,000	1,177,475	50,400	\$1,624,500	\$90,000			243,325	\$4,425,550
		800						8,800	
7,500		11,500	5,000					2,100	
4,500		18,000	6,450					15,550	
4,100		11,500	4,000					4,590	
1,800		3,900	2,500	60,000				9,450	
3,700		5,800						11,050	
8,200		10,400	1,600	90,000				2,600	
8,600		9,200	1,500					5,095	500
6,150		17,700	1,100					4,795	
2,900		4,700						500	
6,600		12,900	1,650					10,064	
18,500		13,175	430					3,185	6,000
107,900		124,565	24,500	1,500		\$100		33,734	118,850
10,000		13,400	1,000					3,100	
15,670		15,650	3,650					9,175	26,000
\$608,920	\$33,000	\$1,461,965	104,090	\$1,776,000	\$90,000	\$100		\$370,763	\$4,576,900

COUNTY.

EXEMPTIONS.

\$11,250	\$133,400	\$5,000	\$7,100					\$2,900	\$5,000
5,450		14,050	2,350					1,470	
7,000		9,750	500						300
4,500		4,175	600					2,025	30,200
6,100		2,300	1,200					7,270	
7,940		15,700	7,000					3,505	
2,300		5,200	350					5,980	200
750		22,000							100
14,800		26,300	5,800					3,640	3,000
14,175		6,200						3,450	150
17,885		39,450	4,750				\$5,000	5,900	13,500
3,701		9,350	900					2,600	
6,950		9,450	1,500			\$10,000		1,368	
15,650		8,800	30,500					7,865	
5,325		3,750	90					300	
5,175		5,200	5,500					3,010	
3,800		2,800	1,600					1,210	
22,100		23,500	2,600				12,000	13,975	134,000
2,500		4,600	1,000					810	
10,700		8,400	2,500	\$40,000				6,442	3,500
1,250		150	525					3,300	200
2,500		2,350	1,000					1,550	300
22,700		7,350	4,500					7,425	1,550
55,900		38,100	17,000				500		4,000
136,000		170,500			\$8,000			35,135	301,150
2,575	500	7,350	450						600
5,750		4,200	550					5,157	22,000
12,100		12,400	300						
27,500		33,450	1,200			1,500		3,225	5,000
6,880	40,000	15,550	1,350	54,000				8,015	4,000
2,000		1,000	50					1,750	600
20,700		52,700	4,100					14,575	3,000
5,100		3,520							22,060
12,960		11,600	2,900					14,755	2,000
\$481,925	\$173,900	\$586,195	\$109,705	\$94,000	\$9,500	\$10,500	\$17,000	\$168,607	\$556,710

CAYUGA

REAL ESTATE

CITIES AND TOWNS	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Auburn City	\$100,000	\$1,420,000	\$140,000	\$1,191,500			\$1,689,795	\$4,541,295
Aurelius						\$7,200	14,900	22,100
Brutus						19,300	105,299	124,599
Cato						5,700	21,810	27,510
Conquest		1,550				5,100	15,750	22,400
Fleming						3,250	5,800	9,050
Genoa						3,950	14,425	18,375
Ira						7,700	35,660	43,360
Ledyard						22,500	293,050	315,550
Locke		50				7,800	47,150	55,000
Menta		7,500				22,700	63,940	94,140
Montesuma						3,300	8,975	12,275
Moravia			3,000			30,800	106,780	140,580
Niles						7,000	3,500	10,500
Owasco					1,000	3,800	19,280	24,080
Selpio						11,500	38,500	50,000
Sempronius						5,400	9,000	14,400
Sennett			40,000			3,900	31,900	75,800
Springport						24,300	193,925	218,225
Sterling	2,000	600				12,300	32,200	47,100
Summerhill		110			50	3,000	36,140	39,300
Throop						4,500	9,020	13,520
Venice		170			500	5,500	14,870	21,040
Victory						4,000	11,700	15,700
Totals	\$102,000	\$1,429,980	\$183,000	\$1,191,500	\$1,550	\$224,500	\$2,823,329	\$5,955,859

* No valuation.

CHAUTAUQUA

REAL ESTATE

Arkwright		\$646				\$4,200	\$10,145	\$14,991
Busti						19,200	32,790	51,990
Carroll						4,025	11,145	15,170
Charlotte		1,422			\$100	10,400	11,365	23,287
Chautauqua			\$122,000			55,300	95,620	272,920
Cherry Creek						8,550	126,269	134,819
Clymer					3,100	2,900	28,775	34,775
Dunkirk City	\$50,000			\$362,800			359,714	772,514
Dunkirk Town						1,050	7,275	8,325
Ellery		2,600	2,000			10,900	55,350	70,850
Ellicott						50,850	36,650	87,500
Ellington						5,900	22,100	28,000
French Creek						3,950	10,050	14,000
Gerry						2,125	14,725	16,850
Hanover						67,200	62,145	129,345
Harmony						16,900	104,775	121,675
Jamestown City	163,000	42,000		1,506,700			1,237,084	2,948,784
Klanton						1,800	1,800	3,600
Mina						4,700	38,000	42,700
Poland					210	4,445	48,520	53,175
Pomfret		250,000				75,400	152,950	478,350
Portland						82,400	130,050	212,450
Ripley						14,900	37,150	52,050
Sheridan		5,600			1,480	10,550	24,200	41,830
Sherman						13,450	49,200	62,650
Stockton						13,900	63,525	77,425
Villanova						6,150	29,105	35,255
Westfield					1,500	151,600	185,868	338,968
Total	\$213,000	\$302,268	\$124,000	\$1,869,500	\$6,390	\$642,745	\$2,986,345	\$6,144,248

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$359,000	\$525,000	\$803,000	\$36,400	\$101,000	\$35,000	\$129,000		\$135,395	\$2,417,500
7,200		9,750	800					4,550	
14,300		82,000	2,800					20,499	5,000
5,700		12,000	1,000					8,810	
5,100		13,500	700					1,550	1,550
3,250		5,800	*						
3,950		6,500						7,925	
7,700		11,000	14,700					9,980	
20,500	232,000	54,000	3,000		2,000			4,050	
7,800		8,900	37,150					1,100	50
22,600		39,900	18,700					5,340	7,600
3,300		6,300	600					2,075	
27,800		66,400	11,500		5,000		\$3,000	23,860	3,000
7,000		2,800	700						
3,800		15,000	400					3,860	1,000
11,500		20,500	15,100					2,900	
5,400		2,930	4,600					1,500	
3,900		23,500	5,400	40,000				3,000	
20,100	45,000	26,500	118,175		600			4,250	3,600
12,300		32,200							2,600
3,000		5,000	25,000					6,140	160
4,500		5,600	1,020					2,400	
5,500		8,900			2,400			3,570	670
4,000		6,700	1,000					4,000	
\$569,200	\$802,000	\$1,268,650	\$298,545	\$141,000	\$45,000	\$129,000	\$3,000	\$256,734	\$2,442,730

COUNTY.

EXEMPTIONS.

\$4,200		\$2,000	\$6,950					\$1,195	\$616
19,200		13,700	6,100					12,990	
4,025		3,935	3,300					3,860	
10,400		5,200	315					5,850	1,522
29,300		40,700	43,500	\$400,000				11,420	108,000
8,550		7,100	107,000					12,169	
2,900		19,150	2,150					8,075	2,500
103,000	\$138,000	87,650		80,900	\$24,000	\$800	\$8,000	20,364	309,800
1,050			2,275	5,000					
10,900		6,400	45,500					3,450	4,600
48,050		15,000	5,500					18,150	2,800
5,900		7,950	12,100					2,050	
3,950		3,050	5,400					1,600	
2,125		2,300	425	12,000					
25,200		36,250	17,200					8,695	42,000
16,900		16,650	82,200					5,925	
516,700	40,000	784,150	35,000	67,000	165,000	50,000		95,834	1,195,100
1,800		1,500	300						
4,700		8,800	19,700					9,500	
4,445		7,000	40,000					1,520	210
283,400		88,270	46,150		3,500	10,000		8,530	38,500
37,400		49,000	62,500		10,000			8,550	45,000
14,900		25,300	4,050					7,800	
10,350		3,500	18,330		200			3,650	5,600
10,450		16,800	16,500					13,900	3,000
10,400		14,800	41,500		3,500			7,125	
6,150		5,200	18,300					5,605	
54,600		108,700	8,800		70,000			3,368	98,500
\$1,251,145	\$178,000	\$1,377,205	\$651,045	\$204,900	\$276,200	\$60,800	\$8,000	\$279,175	\$1,857,778

CHEMUNG

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Ashland.....						\$6,300	\$12,482	\$18,782
Baldwin.....						2,250	4,650	6,900
Big Flats.....						6,450	19,150	25,600
Catlin.....		\$450				4,750	5,200	10,400
Chemung.....						8,700	10,100	18,800
Elmira City.....	\$180,000	\$1,575,000	\$147,500	\$1,059,500			1,828,966	4,790,966
Elmira Town.....					\$1,000	6,000	5,725	12,725
Erin.....						1,875	7,250	9,125
Horseheads.....			51,200			96,850	115,375	263,425
Southport.....						10,700	24,050	34,750
Van Etten.....					2,000	7,580	43,800	53,380
Veteran.....			300			6,800	21,017	28,117
Totals.....	\$180,000	\$1,575,450	\$199,000	\$1,059,500	\$3,000	\$158,255	\$2,097,765	\$5,272,970

CHENANGO

REAL ESTATE

Afton.....					\$10,000	\$25,750	\$71,200	\$106,950
Bainbridge.....						18,000	43,150	61,150
Columbus.....						3,100	11,300	14,400
Coventry.....						3,800	11,000	14,800
German.....						2,400	2,090	4,490
Greene.....					2,500	33,700	120,260	156,460
Gullford.....						7,500	36,246	43,746
Lincklaen.....		\$47				1,900	4,400	6,775
McDonough.....						2,000	14,925	16,925
New Berlin.....						30,500	250,825	281,325
North Norwich.....						5,500	21,235	26,735
Norwich.....			\$53,000			65,700	161,750	280,450
Otselle.....		350				5,270	10,620	16,240
Oxford.....		320,000				50,000	79,050	449,050
Pharsalia.....		4,385				3,350	18,842	26,577
Pitcher.....						4,750	6,705	11,455
Plymouth.....						2,420	15,000	17,420
Preston.....		50	28,500			2,375	5,025	35,950
Sherburne.....						25,050	56,655	81,705
Smithville.....						7,000	26,925	33,925
Smyrna.....					3,000	5,100	28,780	36,880
Totals.....		\$325,260	\$81,500		\$15,500	\$305,165	\$995,993	\$1,723,418

* School exemption taken from 1907 report.

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$6,300		\$7,000	\$1,000					\$4,482	
2,250		2,850	450					1,350	
6,450		6,800	11,000					1,350	
4,750		2,650	1,750					800	\$450
8,700		4,700	1,700					3,700	
618,000	\$244,000	1,102,875	122,000	\$267,600	\$15,000	\$19,000		172,491	2,230,000
6,000								5,725	1,000
1,875		2,750	450					4,050	
46,850		53,300	39,200	42,000			\$9,200	22,875	50,000
10,700		13,200	1,400	1,500				7,950	
7,580		11,600	23,100					9,100	2,000
6,800		9,650	1,200					10,167	300
\$726,255	\$244,000	\$1,217,375	\$203,250	\$311,100	\$15,000	\$19,000	\$9,200	\$244,040	\$2,283,750

COUNTY.

EXEMPTIONS.

\$5,750	\$27,800	\$37,500				\$10,000	\$5,900	\$20,000
18,000	25,000	10,000					8,150	
3,100	5,370	1,530					4,400	
3,800	5,700						5,300	
2,400	300	500					1,290	
33,700	66,800	6,450		\$30,000		2,500	17,010	
7,500	20,000	1,350					14,896	
1,900	1,850	1,300					1,250	475
2,000	4,600	3,500					6,825	
9,800	31,600	211,050					8,175	20,700
5,500	4,300	15,500					1,435	
57,200	79,900	13,600	\$3,000	10,000	\$5,000	5,000	51,250	55,500
5,070	3,000	2,750					4,670	550
28,800	51,800	8,300	320,000	3,000			15,950	21,200
3,350	8,500	7,500					2,842	4,385
4,750	6,250	455						
2,420	3,500	11,500						
2,375	2,375	2,850	28,500				300	50
8,800	42,800	1,655					12,200	16,250
7,000	5,800	15,000					6,125	
5,100	12,400	8,600					7,790	3,000
\$218,315	\$409,645	\$360,390	\$351,500	\$43,000	\$5,000	\$17,500	\$175,958	\$142,110

CLINTON

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Altona.....		\$1,030			\$1,300	\$5,900	\$16,540	\$24,770
Ausable.....		50			600	1,800	27,925	30,375
Beekmantown.....	\$5,000					7,000	85,010	97,110
Black Brook.....						1,700	4,160	5,860
Champlain.....	6,000					40,100	57,920	104,020
Chazy.....						8,140	14,040	22,180
Clinton.....						2,850	5,230	8,080
Dannemora.....		1,664,185				12,300	12,900	1,689,385
Ellenburg.....						1,775	6,735	8,510
Mooers.....					1,200	23,400	24,870	49,470
Peru.....	900				1,300	3,800	10,550	16,550
Plattsburg City.....	810,000	125,000	\$95,000	\$338,400			436,450	1,804,850
Plattsburg Town.....	12,000	35,575				4,000	205,100	256,675
Saranac.....						4,500	36,425	40,925
Schuyler Falls.....		30,000				7,900	12,570	49,470
Totals.....	\$833,900	\$1,854,840	\$95,000	\$338,400	\$4,400	\$125,165	\$956,425	\$4,208,130

COLUMBIA

REAL ESTATE

Ancram.....						\$9,200	\$15,600	\$21,800
Austerlitz.....		\$3,075				3,660	12,090	18,825
Canaan.....		300			\$500	10,400	26,800	38,000
Chatham.....		1,000				15,000	83,400	99,400
Claverack.....		1,300				21,500	107,900	130,700
Clermont.....					800	7,500	4,700	13,000
Copake.....						5,900	77,400	83,300
Gallatin.....						2,900	5,100	8,000
Germantown.....						2,800	10,282	13,082
Ghent.....			\$55,000		1,200	52,100	45,550	153,850
Greenport.....						1,800	1,600	3,400
Hillsdale.....		100				9,000	20,375	29,475
Hudson City.....		460,000	237,000	\$196,500			468,000	1,661,500
Kinderhook.....					38,000	100,300	181,300	319,600
Livingston.....					1,000	7,200	35,750	43,950
New Lebanon.....						5,550	17,700	23,250
Stockport.....						5,800	16,635	22,435
Stuyvesant.....						9,600	28,350	37,950
Taghkanick.....							775	775
Totals.....		\$465,775	\$292,000	\$496,500	\$41,500	\$267,210	\$1,159,307	\$2,722,292

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension money.	Miscellaneous.
\$5,900		\$15,380	\$200					\$980	\$2,330
1,800	\$2,000	18,500	650		\$300			6,825	300
7,000		80,900	50					4,060	5,000
1,700		2,930						1,230	
8,500		47,250			7,000	\$800		2,870	37,600
8,140		11,400	750		150			1,740	
2,850		4,650						580	
12,300		11,050	90	\$308,000				1,760	1,356,185
1,775		3,085	420					3,230	
23,400		18,500	2,000					4,370	1,200
3,700		7,890	1,700					1,000	2,300
125,000	40,000	341,450		50,000		5,000	\$5,000		1,238,400
4,000	200,000	3,400	350					1,350	47,575
4,500		32,650	680					3,095	
7,900		9,800	700					1,070	30,000
\$218,465	\$242,000	\$608,775	\$7,590	\$358,000	\$7,450	\$5,800	\$5,000	\$34,160	\$2,720,890

COUNTY.

EXEMPTIONS.

\$6,200		\$14,500						\$1,100	
3,660		9,000	\$825					2,465	\$3,075
10,400		11,500	3,000	\$2,000		\$10,000		300	800
15,000		78,000						5,400	1,000
19,500		73,100	14,300	10,000	\$1,400			9,100	3,300
7,500		3,500	1,200						800
5,900		43,700	32,500					1,200	
2,900		3,900	600					600	
2,800		5,900	1,000					3,382	
52,100		36,100	3,650	40,000			\$15,000	5,800	1,200
1,800		1,600							
9,000		12,900	4,100					3,375	100
74,000	\$335,000	304,500	47,000	50,800	15,000	17,000	90,000	8,700	719,500
31,300		147,500	30,000					3,800	107,000
7,200		24,000	500					1,250	1,000
5,550		14,900	2,250					550	
5,800	500	12,025	1,210					2,900	
9,600		15,700	150	12,000				500	
								775	
\$270,210	\$335,500	\$822,325	\$142,085	\$114,800	\$16,400	\$27,000	\$105,000	\$51,197	\$837,775

CORTLAND

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Cincinnatus.....						\$5,200	\$15,875	\$21,075
Cortland City.....		\$275,000	\$37,000	\$117,700			527,586	957,286
Cortlandville.....			10,000		\$1,500	15,775	49,162	76,437
Cuyler.....		225				3,100	10,300	13,625
Freetown.....					400	2,400	4,200	7,000
Harford.....						1,600	4,460	6,060
Homer.....					2,200	77,650	87,630	167,480
Lapeer.....						1,175	3,975	5,150
Marathon.....					5,000	34,350	95,125	134,475
Preble.....						6,500	9,000	15,500
Scott.....					400	1,650	11,850	13,900
Solon.....						3,400	5,400	8,800
Taylor.....		250				1,800	5,185	7,235
Truxton.....						6,200	17,965	24,165
Virgil.....						4,325	11,715	16,040
Willett.....						2,100	2,600	4,700
Totals.....		\$275,475	\$47,000	\$117,700	\$9,500	\$167,225	\$862,026	\$1,478,928

DELAWARE

REAL ESTATE

Andes.....						\$6,400	\$20,025	\$26,425
Bovina.....						6,625	16,200	22,825
Colchester.....						15,100	12,075	27,175
Davenport.....						7,200	16,350	23,550
Delhi.....			\$52,200			16,500	39,250	107,950
Deposit.....					\$6,000	4,000	30,825	40,825
Franklin.....						32,400	43,700	76,100
Hamden.....						5,800	5,300	11,100
Hancock.....						20,950	21,275	42,225
Harpersfield.....						6,000	19,350	25,350
Kortright.....						3,550	13,500	17,050
Masonville.....						5,610	18,200	23,810
Meredith.....						4,800	13,100	17,900
Middletown.....						22,475	44,822	67,297
Roxbury.....						4,225	15,880	20,105
Sidney.....						10,200	30,900	41,100
Stamford.....						21,900	25,250	47,150
Tompkins.....						5,600	12,275	17,875
Walton.....		\$30,000			5,000	26,800	122,168	183,968
Totals.....		\$30,000	\$52,200		\$11,000	\$226,135	\$520,445	\$839,780

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$5,200		\$12,400	\$900					\$2,575	
374,000		258,000	137,000	\$13,000	\$6,000		\$55,600	57,986	\$55,700
15,775		29,000	2,300	10,000	3,000			14,862	1,505
3,100		4,050	325					5,925	225
2,400		3,250	650					300	400
1,600		2,550						1,910	
46,100		51,300	10,900	2,000	10,000			13,430	33,750
1,175		3,200	100					675	
11,350		30,300	50,300		8,000			6,525	28,000
6,500		7,800	1,200						
1,650		2,050	8,000					1,800	400
3,400		4,800	800						
1,800		3,700	775					710	250
6,200		8,050	925					3,990	
4,325		7,000	750					3,965	
2,100		2,100	500						
\$486,675		\$429,350	\$215,425	\$25,000	\$27,000		\$55,600	\$119,653	\$120,225

EXEMPTIONS.

\$6,400	\$17,700	\$2,000				\$325	
6,625	16,000					200	
15,100	7,400					4,675	
7,200	13,400					2,950	
16,500	29,300		\$6,000			9,950	\$45,000
8,300	26,000	1,325	3,500		\$1,200	700	
13,400	30,800	6,000			6,000	6,900	19,000
5,800	5,300						
20,200	20,325	550				400	750
6,000	11,000	5,700				2,650	
3,350	12,900	600					200
5,610	12,300	650				5,250	
4,800	10,250	850				2,000	
20,975	31,030	3,000		\$3,000		7,792	1,500
3,575	14,100	1,000				780	650
10,200	27,000	3,900					
16,400	19,550	3,300				2,400	5,500
5,600	11,500					775	
16,300	82,175	6,360		10,000		5,000	22,843
							40,500
\$187,335	\$399,030	\$35,225	\$9,500	\$13,000		\$12,200	\$69,690
							\$113,800

DUTCHESS

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Amenia.....						\$3,900	\$21,050	\$24,950
Beekman.....						4,500	10,540	15,040
Clinton.....						4,700	14,704	19,404
Dover.....						6,450	22,176	28,626
East Fishkill.....						7,500	22,350	29,850
Fishkill.....		\$920,000			\$1,500	176,600	381,250	1,479,350
Hyde Park.....					6,000	26,600	390,925	423,525
Le Grange.....						6,700	9,374	16,074
Milan.....						3,200	5,609	8,809
North East.....						9,400	25,215	34,615
Pawling.....						8,600	91,274	99,874
Pine Plains.....						8,000	43,100	51,100
Pleasant Valley.....					475	3,800	33,700	37,975
Poughkeepsie City.....	\$120,000	\$80,000	\$200,000	\$556,500			1,304,100	2,260,600
Poughkeepsie, Town.....		3,032,555		50,000		24,600	2,980,187	6,087,342
Red Hook.....						25,800	289,100	314,900
Rhinebeck.....					8,000	27,000	119,500	154,500
Stanford.....							24,220	24,220
Union Vale.....						4,600	77,300	81,900
Wappingers.....						28,650	154,520	183,170
Washington.....			75,000			107,000	91,000	273,000
Totals.....	\$120,000	\$4,032,555	\$275,000	\$806,500	\$15,975	\$487,300	\$6,111,194	\$11,648,524

ERIE

REAL ESTATE

Alden.....					\$300	\$11,350	\$23,850	\$35,500
Amherst.....						21,400	117,600	139,000
Aurora.....						74,500	179,600	254,100
Boston.....					300	3,300	8,550	12,150
Brant.....						9,200	18,625	27,825
Cheektowaga.....						41,700	399,650	441,350
Clarence*.....						11,550	49,900	61,450
Colden.....		\$300				8,350	13,825	22,475
Collins.....		1,025,000				15,200	251,300	1,291,500
Concord.....					20,000	72,500	66,280	158,780
East Hamburg.....						10,650	15,725	26,375
Eden.....						7,600	37,200	44,800
Elma.....						7,900	22,050	29,950
Evans.....						26,300	33,925	60,225
Grand Island.....					2,000	2,200	11,775	15,975
Hamburg.....		1,300	\$60,000			50,550	138,500	250,350
Holland.....						10,100	23,800	33,900
Lancaster.....					25,000	78,800	196,300	300,100
Marilla.....						4,350	12,568	16,918
Newstead.....					1,200	90,300	92,950	184,450
North Collins.....						11,800	55,930	67,730
Sardinia.....						4,675	7,445	12,120
Tonawanda.....						43,100	119,154	162,254
Wiles.....						4,400	13,400	17,800
West Seneca.....						35,800	94,185	129,985
Tonawanda City.....		90,000		\$388,600			156,082	634,683
Buffalo City.....	\$6,466,775	4,585,655	1,149,515	17,792,065			18,783,610	48,777,620
Totals.....	\$6,466,775	\$5,702,255	\$1,209,515	\$18,180,665	\$48,800	\$657,575	\$20,943,780	\$53,209,365

* Taken from 1907 report.

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$3,900		\$14,400	\$4,300					\$2,350	
4,500		7,700	1,925					915	
4,700		7,850	2,200					4,654	
6,450		16,900	2,300					2,976	
7,200		18,000	3,400					950	
81,300	\$6,200	233,400	114,900	\$930,000	\$10,000			6,750	\$96,800
21,500	300,000	88,700	500					1,725	11,100
6,700		8,500	500					374	
3,200		4,300	725					584	
6,900		21,000	3,065					1,150	2,500
8,600		76,600	1,050		10,000			3,624	
7,200		37,200	2,800					3,100	800
3,800		29,000	1,000		475			3,700	
220,000	39,000	851,750	700	402,500	65,000	\$66,500		23,650	591,500
24,600	2,771,812	42,000	85,800	80,000				575	3,082,555
24,800	91,000	191,000		2,500				4,600	1,000
27,000		91,800	16,200		8,000			3,500	8,000
	3,000	18,500						2,720	
4,600		8,300	2,500	66,500					
19,150		140,900			12,000			1,620	9,500
107,000		37,000	4,000	75,000	50,000				
\$593,100	\$3,211,012	\$1,944,800	\$247,865	\$1,556,500	\$155,475	\$66,500		\$69,517	\$3,803,753

COUNTY.

EXEMPTIONS.

\$11,350		\$21,500	\$1,850					\$500	\$300
21,400		51,600	31,000	\$35,000					
57,000	\$12,500	123,500	16,500	11,000				16,100	17,500
3,000	3,000	4,400	1,150						600
9,200		17,500	1,125						
41,700		49,800	278,850	75,000					1,000
11,550		45,200	2,200					2,500	
8,050		6,800	500					6,525	600
8,400	150,000	24,500	21,600	875,000				5,200	206,800
50,000	10,000	37,900	10,000		\$500			7,980	42,500
10,650		11,150	1,450				\$1,000	3,125	
7,600		35,650	1,550						
7,900		13,700	4,600	250				3,500	
26,300		22,850	2,450	5,000				3,625	
2,200		10,200	650					925	2,000
42,550	1,000	41,600	94,000					1,900	9,300
9,100		9,900	13,300				60,000	600	1,000
70,700		184,000	11,500					800	33,100
4,350		7,000	550					5,018	
38,900		51,200	9,500					10,650	74,200
11,000	1,800	34,100	15,700					4,330	800
4,675		5,900	245					300	1,000
13,100		39,500	77,300					2,354	30,000
4,400		8,500	4,900						
81,900		78,825	2,300	10,000				3,060	3,900
130,600		130,750	8,000		1,800		6,800	16,733	340,000
5,596,705	1,516,880	11,205,980	1,689,555	6,297,635	597,675	\$394,420	15,975	372,455	21,090,340
\$6,224,280	\$1,695,180	\$12,273,405	\$2,296,325	\$7,308,885	\$599,975	\$394,420	\$83,775	\$468,180	\$21,854,940

ESSEX

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Chesterfield.....						\$29,675	\$17,885	\$47,560
Crown Point.....	\$4,000				\$125	8,650	15,450	28,225
Elizabethtown.....			\$7,000			4,850	18,485	30,335
Essex.....					2,500	6,950	18,375	27,825
Jay.....						4,600	26,110	30,710
Keene.....					600	2,225	5,290	8,115
Lewis.....					800	3,150	6,995	10,945
Minerva.....						2,600	7,750	10,350
Moriah.....						45,200	77,200	122,400
Newcomb.....						2,500	13,300	15,800
North Elba.....		\$75,000			5,000	5,500	43,910	129,410
North Hudson.....						4,200	5,470	9,670
St. Armand.....						2,400	205,175	207,575
Schroon.....						3,900	25,200	29,100
Ticonderoga.....							15,920	15,920
Westport.....	3,000		5,000			11,600	28,125	47,725
Willaboro.....					17,450	8,150	42,950	68,550
Wilmington.....						1,850	4,630	6,480
Totals.....	\$7,000	\$75,000	\$12,000		\$26,475	\$148,000	\$578,220	\$846,695

FRANKLIN

REAL ESTATE

Altamont.....					\$2,500	\$8,200	\$13,220	\$23,920
Bangor.....						5,350	14,740	20,090
Belmont.....						4,950	13,736	18,686
Bombay.....					500	2,700	31,790	34,990
Brandon.....					200	1,250	1,345	2,795
Brighton.....						2,600	28,125	30,725
Burke.....						4,000		4,000
Chatenugay.....						8,950	12,610	21,560
Constable.....					500	3,575	8,745	12,820
Dickinson.....					500	8,100	1,339	21,990
Duane.....						1,550	2,700	4,250
Fort Covington.....						15,700	26,425	42,125
Franklin.....						6,200	3,120	9,320
Harriettstown.....					8,100	27,500	21,406	57,006
Malone.....		\$68,000	\$78,000			59,700	109,090	314,790
Molra.....					300	4,500	21,353	26,153
Santa Clara.....					600	1,000	11,355	12,955
Waverly.....						4,950	14,770	19,720
Westville.....					120	2,480	3,520	6,120
Totals.....		\$68,000	\$78,000		\$13,320	\$173,255	\$351,380	\$683,955

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension money.	Miscellaneous.
\$2,675		\$14,300	\$450					\$3,135	\$27,000
8,650		14,200	1,375						4,000
3,350		12,600	900					4,985	8,500
6,950		14,800						3,575	2,500
4,600		22,900	275		\$2,000			935	
2,225		3,500			700			1,090	600
3,150		5,300	400					1,295	800
2,600		7,600	150						
22,700	\$3,000	41,300	19,850		3,700			9,350	22,500
2,500		6,000	300						7,000
5,500		17,200	400	\$81,000	1,000			2,810	21,500
4,200		3,000	2,200					270	
2,400		4,500	500	200,000				175	
3,900		9,600	12,500					3,100	
								15,920	
11,600		17,100	3,750		3,500		\$5,000	3,775	3,000
8,150		15,650	25,000					2,300	17,450
1,850		2,100	600					1,930	
\$97,000	\$3,000	\$211,650	\$68,650	\$281,000	\$10,900		\$5,000	\$54,645	\$114,850

COUNTY.

EXEMPTIONS.

\$6,200		\$13,100	\$120						\$4,500
5,350		8,700	750					\$5,290	
4,950		7,600	1,200					4,956	
2,700		28,000	3,200					530	500
1,250		800	50					495	200
2,600		2,900	175	\$25,000				50	
4,000									
7,950		10,800	300				\$800	710	1,000
3,575		7,850	650					245	500
8,100		8,400	3,700					1,290	500
1,550		2,500	200						
14,200		20,000	1,700					4,725	1,500
6,200		2,800	30					290	
23,500		17,200	100		\$1,000			3,206	12,000
56,700	\$46,000	72,300	3,840	11,500	3,000		20,000	20,450	81,000
4,500	1,500	13,000	1,050					5,803	300
1,000	9,580		1,600					175	600
4,950		10,350	800					3,620	
2,480		2,900	120					620	
\$161,755	\$57,080	\$230,800	\$17,985	\$36,500	\$4,000		\$20,800	\$52,435	\$102,600

FULTON

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Bleeker.....						\$900	\$1,245	\$2,145
Broadalbin.....						3,821	23,450	27,371
Caroga.....						775	1,640	2,415
Ephratah.....						5,000	13,540	18,540
Johnstown.....			\$20,000			9,200	15,650	44,850
Mayfield.....							16,821	16,821
Northampton.....						8,250	28,575	36,825
Oppenheim.....		\$765				6,100	14,065	20,930
Perth.....						3,100	9,300	12,400
Stratford.....		27				3,200	4,327	7,800
Gloversville City.....	\$50,000	40,000		\$281,000			601,300	972,300
Johnstown City.....	13,000		97,000	123,500			261,075	491,575
Totals.....	\$63,000	\$41,035	\$117,000	\$404,500		\$40,445	\$990,987	\$1,656,970

GENESEE

REAL ESTATE

Alabama.....						\$8,525	\$83,750	\$92,275
Alexander.....						6,500	37,450	43,950
Batavia.....		\$500,000	\$215,000		\$8,000	486,500	1,134,825	2,344,325
Bergen.....						21,400	84,750	106,150
Bethany.....			50,000		2,500	6,000	44,810	103,310
Byron.....						6,200	89,400	95,600
Darien.....						9,100	82,650	91,750
Elba.....					1,000	13,900	61,950	76,850
Le Roy.....					1,000	75,300	386,500	462,800
Oakfield.....						13,400	86,000	99,400
Pavilion.....						8,900	51,500	60,400
Pembroke.....					1,100	10,600	105,150	116,850
Stafford.....					500	7,200	34,000	41,700
Totals.....		\$500,000	\$265,000		\$14,100	\$673,525	\$2,282,735	\$3,735,360

GREENE

REAL ESTATE

Ashland.....						\$3,000	\$11,100	\$14,100
Athens.....						27,350	49,505	76,855
Cairo.....						6,550	40,000	46,550
Catskill.....		\$30,000	\$60,000			190,500	104,900	475,400
Coxsackie.....						29,100	117,050	146,150
Durham.....						3,100	22,590	25,690
Greenville.....						18,400	24,900	38,300
Halcott.....						3,600	2,000	5,600
Hunter.....						24,900	37,850	62,750
Jewett.....						5,900	13,216	19,116
Lexington.....						2,300	8,880	11,180
New Baltimore.....						11,000	21,350	32,350
Prattsville.....						1,850	5,300	7,150
Windham.....						4,450	19,350	23,800
Totals.....		\$30,000	\$60,000			\$327,000	\$568,271	\$985,271

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$900		\$975	\$45					\$225	
3,920		11,950	1,350					10,150	
775		400	200					1,040	
5,000		7,700	2,500					3,340	
9,200		2,000	2,050	\$20,000				11,600	
		6,800	2,000					8,020	
8,250		23,975	3,575					1,025	
6,100		7,650	500					5,915	\$765
3,100		6,000	100					3,200	
3,200		800	1,150					2,377	273
246,500		281,050	51,500	40,000	40,000	\$4,000	\$91,750	90,000	124,500
106,800		196,050	4,500	5,000	30,000	5,000	30,000	20,525	96,700
\$393,745		\$545,350	\$69,470	\$65,000	\$70,000	\$9,000	\$124,750	\$157,417	\$222,238

COUNTY.

EXEMPTIONS.

\$8,525		\$11,300	\$8,250					\$4,200	\$60,000
6,500		3,150	32,000					2,300	
201,500	\$550,000	368,075	598,000	\$25,000	\$55,000	\$8,000	\$50,000	35,750	453,000
14,700		27,750	53,000					4,000	6,700
6,000		9,750	32,800	50,000				2,200	2,500
6,200		15,000	70,700					3,700	
9,100		12,500	68,200					1,950	
12,700		12,700	46,300					3,050	2,200
15,300	35,000	86,600	254,300					10,600	61,000
13,400		59,500	26,500						
8,900		26,000	25,500						
10,600		32,850	67,800					4,500	1,100
7,200		6,000	27,800					200	500
\$320,625	\$585,000	\$671,175	\$1,311,110	\$75,000	\$55,000	\$8,000	\$50,000	\$72,450	\$587,000

COUNTY.

EXEMPTIONS.

\$3,000		\$7,100	\$3,300					\$300	\$400
23,150		28,675	1,900		\$15,000			3,930	4,200
6,250		20,800		\$10,000			\$2,500	6,700	300
91,600	\$8,000	137,050	14,500		14,000	\$10,000		11,350	188,900
27,100		99,400	15,500					12,150	2,000
3,100		16,700	1,050					5,140	
13,400		19,500	2,700	1,600				1,100	
3,600		2,000							
22,300		32,400	1,400					4,050	2,600
5,900		10,500	650					2,066	
2,300		6,475	275					2,110	
8,000		17,900	1,400					2,050	3,000
1,850		3,500	300				1,000	500	
4,450		15,400	725					3,225	
\$216,000	\$8,000	\$407,400	\$43,700	\$11,600	\$29,000	\$10,000	\$3,500	\$54,671	\$201,400

HAMILTON

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Arletta.....						\$1,400	\$200	\$1,600
Benson.....		\$40				1,200	1,000	2,240
Hope.....						1,650	175	1,825
Indian Lake.....					\$2,000	5,500	9,600	17,100
Inlet*.....								
Lake Pleasant.....			\$18,000			10,700	4,236	32,936
Long Lake.....						1,800	4,450	6,250
Morehouse.....						1,100	925	2,025
Wells.....						7,500	7,075	14,575
Totals.....		\$40	\$18,000		\$2,000	\$30,850	\$27,661	\$78,551

* No valuations.

HERKIMER

REAL ESTATE

Columbia.....						\$5,200	\$10,240	\$15,240
Danube.....		\$200,000				2,550	2,850	205,400
Fairfield.....		500				9,600	13,850	23,950
Frankfort.....						114,900	96,865	211,765
German Flats.....		50,000				173,000	100,400	383,400
Herkimer.....			\$116,000			377,200	333,439	826,639
Litchfield.....						5,200	19,250	24,450
Little Falls, city.....				\$276,000			287,400	563,400
Little Falls, town.....		100,000				3,400	18,000	121,400
Manhism.....						20,900	53,925	74,825
Newport.....		2,500			\$1,500	10,500	35,950	50,450
Norway.....							2,840	2,840
Ohio.....						2,300	3,045	5,345
Russia.....						6,700	21,275	27,975
Salisbury.....					600	4,025	16,575	21,200
Schuyler.....						1,800	5,770	7,570
Stark.....						5,000	8,850	13,850
Warren.....						7,350	20,850	28,200
Webb.....						9,400	6,900	16,300
Wilmurt.....						2,560	125	2,685
Winfield.....						19,400	55,028	74,428
Totals.....		\$353,000	\$116,000	\$276,000	\$2,100	\$780,985	\$1,173,227	\$2,701,312

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific library, library, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension money.	Miscellaneous.
\$1,400			\$200						
1,200		\$1,000							\$40
1,650								\$175	
5,500		9,600							2,000
10,700		4,200						36	18,000
1,800		2,500						1,950	
1,100		500	30					395	
7,500		5,300	1,000					775	
\$30,850		\$23,100	\$1,230					\$3,331	\$20,040

COUNTY.

EXEMPTIONS.

\$5,200		\$8,450						\$1,590	
2,550		1,800	\$700					350	\$200,000
8,200		9,400	3,000					1,450	1,900
59,900		63,300	7,950	\$20,000				5,615	55,000
101,000		84,400	28,000	5,000	\$15,000			30,000	122,000
118,200	\$55,000	203,700	15,500	43,000	20,000		\$10,000	31,239	880,000
5,200		18,150	1,100						
200,000	100,000	152,500	32,000	11,000				11,900	56,000
3,400		3,000	15,000						100,000
20,900		38,000	10,400						
10,000		30,600	2,000	2,500				5,525	
								850	4,500
								2,840	
2,300		1,800	700					545	
6,700		15,700						5,575	
4,025		9,900	2,450					4,225	600
1,800		4,250	275					1,245	
5,000		8,100	500					250	
7,350		15,000			5,000			850	
9,000		6,900							400
2,560			50					75	
19,400		50,300	1,500					3,228	
\$592,685	\$155,000	\$725,250	\$119,125	\$81,500	\$40,000		\$10,000	\$107,352	\$870,400

JEFFERSON

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Adams.....						\$59,700	\$253,090	\$312,790
Alexandria.....					\$2,300	33,700	73,100	109,100
Antwerp.....					15,000	93,450	48,900	157,350
Brownville.....						31,000	64,180	95,180
Cape Vincent.....	\$7,500	\$4,000				63,300	82,475	157,275
Champion.....					2,000	45,000	20,855	67,855
Clayton.....					10,500	14,180	56,550	81,230
Ellisburg.....						31,700	60,960	92,660
Henderson.....							23,497	23,497
Hounsfield.....	1,525,000				100	13,650	58,980	1,597,710
Le Ray.....						19,200	66,565	85,765
Lorraine.....					1,500	9,700	15,970	27,170
Lyme.....						9,250	56,340	65,590
Orleans.....	11,800					15,400	58,900	85,900
Pamella.....						13,000	20,050	33,050
Philadelphia.....						8,400	17,150	25,550
Rodman.....						5,100	8,600	13,700
Rutland.....						24,700	31,500	56,200
Theresa.....						16,550	41,150	57,700
Watertown, city.....	15,000	75,000	\$255,000	\$1,530,500			1,024,575	2,900,075
Watertown, town.....						5,600	118,100	123,700
Wilna.....					6,000	36,300	87,670	129,970
Wartl.....						1,600	7,290	8,890
Totals.....	\$1,559,100	\$79,000	\$255,000	\$1,530,500	\$37,400	\$550,480	\$2,296,427	\$6,307,907

LEWIS

REAL ESTATE

Croghan.....						\$5,270	\$8,350	\$13,620
Denmark.....					\$150	5,700	13,700	19,550
Diana.....						9,850	11,275	21,125
Greig.....						2,500	4,075	6,575
Harrisburg.....						1,050	3,420	5,070
Highmarket.....		\$300				2,475	5,655	8,730
Lewis.....					300	4,200	3,465	7,665
Leyden.....						12,900	38,205	51,105
Lowville.....			\$80,000			133,550	94,550	308,100
Lyonsdale.....						4,900	10,760	15,560
Martinsburg.....						10,500	17,010	27,510
Montague*.....								
New Bremen.....						1,625	15,900	17,525
Oseola.....					200	1,550	2,480	4,030
Pinekey.....						3,425	5,675	9,100
Turin.....		620				6,350	13,725	20,695
Watson.....						2,680	2,580	5,270
West Turin.....						11,600	27,130	38,730
Totals.....		\$920	\$80,000		\$650	\$220,425	\$277,965	\$579,960

* No report.

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$27,700		\$55,850	\$165,100					\$32,140	\$32,000
23,700		49,600	10,800		\$4,000			2,900	8,100
24,450		41,500	7,400						84,000
26,000		22,900	24,525					16,755	5,000
18,500		33,000	38,500				\$4,000	6,975	56,300
45,000		9,800	625					10,430	2,000
4,990		49,550	1,050					5,950	19,700
31,700		44,100	5,250					11,610	
		14,000						9,497	
13,650		30,500	3,500		1,000			23,980	1,525,100
19,200		40,150	14,300					12,115	
9,700		5,700						10,270	1,500
8,250		27,500	20,200					9,640	
15,400		31,500	6,500			\$8,000		12,900	11,600
13,000		2,500	16,000					1,550	
7,600		18,900	250						800
5,100		7,800	800						
24,700		25,100	2,450					3,950	
16,550		30,800	3,200					7,150	
428,000		707,300	17,000	\$244,000	100,000	30,000	173,475	58,200	1,142,100
5,600		3,000	112,000					3,103	
26,300		73,500	5,300					8,570	6,000
1,600		1,900	2,750					2,640	
\$816,680		\$1,324,450	\$457,500	\$244,000	\$105,000	\$38,000	\$177,475	\$250,692	\$2,894,200

COUNTY.

EXEMPTIONS.

\$5,270		\$7,900	\$450						
5,700		12,100	1,600						\$150
9,850		9,800	800					\$675	
2,500		2,900	275						900
1,650		700	150					2,570	
2,470		4,000	10					1,645	600
3,700		3,000	400					65	500
12,900		31,000	700					6,505	
40,550		59,900		\$30,000			\$18,000	14,650	145,000
4,800		500	2,500					7,700	
10,500		12,500						3,310	1,200
1,625		15,800	100						
1,350		1,000	1,200					280	1200
3,425		3,800	250					1,625	
5,450		11,700	1,200					825	1,520
2,680		2,400	190						
11,600	\$800	18,700	2,750					4,880	
\$126,025	\$800	\$197,700	\$12,575	\$30,000			\$18,000	\$44,790	\$150,070

LIVINGSTON

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Avon.....						\$147,800	\$68,650	\$216,450
Caledonia.....		\$20,000			\$100	57,500	24,900	102,400
Coneus.....						5,000	12,875	17,875
Geneseo.....			\$130,000			364,400	171,600	666,000
Groveland.....		100,000				11,000	16,450	127,450
Leicester.....		900				5,925	20,150	26,925
Lima.....					15,300	16,000	175,375	206,675
Livonia.....						21,550	53,150	74,700
Mt. Morris.....		300				24,200	64,800	89,300
North Dansville†								
Nunda.....						30,300	71,700	102,000
Ossian.....						4,800	4,250	9,050
Portage.....					2,100	4,950	6,900	13,950
Sparta.....						3,250	11,365	14,615
Springwater.....						12,000	34,110	46,110
West Sparta.....						3,375	4,276	7,651
York.....						26,600	40,700	67,300
Totals.....		\$121,200	\$130,000		\$17,500	\$738,650	\$781,160	\$1,788,510

* No valuations.

† No report.

MADISON

REAL ESTATE

Brookfield.....						\$24,450	\$48,384	\$72,830
Cazenovia.....						25,150	148,150	173,300
De Ruyter.....					\$2,000	17,100	25,620	44,720
Eaton.....			\$200,00			27,200	35,450	262,650
Fenner.....						5,500	12,660	18,160
Georgetown.....		\$53				2,900	9,300	12,735
Hamilton.....						151,050	674,600	825,650
Lebanon.....					2,400	4,500	19,100	26,000
Lenox.....					10,000	67,800	55,475	133,275
Lincoln.....						12,450	11,575	14,025
Madison.....						12,355	30,700	43,055
Nelson.....						6,300	20,925	27,225
Smithfield.....			15,500		1,000	2,000	19,075	37,575
Stockbridge.....						9,350	14,100	23,450
Sullivan.....						22,900	35,787	58,687
Onondaga, city.....		40,000		\$293,700			295,145	628,845
Totals.....		\$40,535	\$215,500	\$293,700	\$15,400	\$381,005	\$1,456,050	\$2,402,190

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$51,800		\$80,500	\$4,200					\$3,950	\$96,000
35,500		23,000	1,200					600	42,100
5,000		4,800	950					7,125	
310,900		119,700	26,000	\$80,000	\$15,000			10,900	123,500
11,000		13,800	*	100,000				2,650	
5,925		8,600	400					11,150	900
14,500	\$83,300	81,550	1,800	1,000				2,725	16,800
21,550		36,600	1,925				\$3,400	11,225	
18,200		56,900	2,610					5,290	6,300
23,300		51,200	5,500					15,009	7,000
4,800		1,500	1,750					1,000	
4,950		1,800	425					4,675	2,100
3,250		6,200						5,165	
12,000		11,400	6,600					16,110	
3,375		2,500	1,150					628	
26,600		30,450	7,650					2,600	
\$552,650	\$88,300	\$510,500	\$62,160	\$161,000	\$15,000		\$3,400	\$100,800	\$294,700

COUNTY.

EXEMPTIONS.

\$24,450		\$21,100	\$5,900			\$15,000	\$6,380	
21,650	\$35,000	90,500	7,200		\$3,000		15,450	\$500
17,100		10,950	2,100			1,000	12,578	1,000
11,900		23,800	2,200	\$80,000	2,300		9,450	153,000
5,500		6,500	845				5,315	
2,900		4,000	3,800				1,500	535
41,950	\$36,400	117,200	8,500				12,500	109,100
4,500		4,200	7,000				7,900	2,400
24,300		33,300	4,350		10,000		17,825	43,500
2,450		3,500	620				7,455	
12,355		25,500	1,400				3,800	
6,300		10,100	1,875				9,450	
2,000	10,000	4,500	1,800	15,500			2,775	1,000
9,350		8,100	1,150				4,850	
22,900		24,900	3,725				7,162	
73,100		186,000	57,000	2,000			51,545	258,600
\$282,705	\$581,400	\$574,750	\$108,965	\$77,500	\$15,300	\$16,000	\$175,935	\$569,635

MONROE

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Brighton.....		\$4,300	\$29,250		\$1,500	\$6,900	\$7,300	\$49.57
Chili.....						11,000	57,500	68.50
Clarkson.....						8,300	14,250	22.55
Gates.....						13,900	24,650	38.55
Greece.....	\$4,000					54,300	557,300	615.66
Hamlin.....						6,100	25,800	31.90
Henrietta.....						9,500	20,350	29.84
Irondequoit.....	17,500					17,000	10,300	44.80
Mendon.....						21,900	43,450	65.35
Ogden.....					300	19,000	48,550	67.55
Parma.....					300	21,800	87,550	109.44
Penfield.....					4,000	24,800	29,782	58.58
Perinton.....						121,800	154,275	275.57
Pittsford.....					4,000	12,800	44,250	60.53
Riga.....					2,000	24,400	26,050	32.45
Rush.....		300,000				4,800	15,700	220.50
Sweden.....		304,000				47,000	180,500	531.50
Webster.....		2,650				16,200	66,562	85.41
Wheatland.....						22,900	59,450	82.53
Rochester, city.....	650,000	1,152,400	1,195,000	\$5,205,550			10,150,715	18,353,665
Totals.....	\$671,500	\$1,763,350	\$1,224,250	\$5,205,550	\$12,100	\$463,600	\$11,623,964	\$20,964,314

MONTGOMERY

REAL ESTATE

Amsterdam, city.....	\$10,400	\$181,000		\$321,100			\$701,675	\$1,214,175
Amsterdam, town.....			\$3,500			\$18,450	54,950	76.90
Cannoharie.....						17,200	42,050	59.25
Charlestown.....						5,500	12,150	17.65
Florida.....		1,000,770				15,900	26,700	1,043.37
Glen.....					\$15,000	42,300	150,180	207.48
Minden.....					3,000	28,500	68,300	99.80
Mohawk.....			70,000			24,400	46,325	140.73
Palatine.....		1,100	20,000			19,200	25,950	66.25
Root*.....								
St. Johnsville*.....								
Totals.....	\$10,400	\$1,182,870	\$93,500	\$321,100	\$18,000	\$171,450	\$1,128,280	\$2,925,600

* No report.

ANNUAL REPORT OF THE

NASSAU

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Hempstead.....	\$900		\$275,000		\$23,000	\$699,700	\$2,956,100	\$3,954,700
North Hempstead.....					30,000	214,800	537,260	782,060
Oyster Bay.....		\$10,000			34,500	257,400	582,300	884,200
Totals.....	\$900	\$10,000	\$275,000		\$87,500	\$1,171,900	\$4,075,660	\$5,620,960

BOROUGHES OF

REAL ESTATE

Manhattan.....	\$34,685,000	\$630,000		\$662,846,790			\$205,051,400	\$903,203,190
Bronx.....	2,041,500			62,339,640			19,353,440	83,734,580
Brooklyn.....	29,918,100	1,250,000	3,464,200	123,118,150			55,778,545	213,528,995
Queens.....	725,000	143,750		18,904,050			8,670,837	28,443,637
Richmond.....	2,119,700	66,400	20,200	5,447,600			5,040,146	12,604,046
Totals.....	\$49,479,300	\$2,090,150	\$3,484,400	\$872,656,230			\$293,894,368	\$1,241,604,448

NIAGARA

REAL ESTATE

Cambria.....					\$1,200	\$9,000	\$114,450	\$124,650
Hartland.....		\$370				17,100	87,709	105,179
Lewiston.....					1,000	19,200	631,325	651,525
Lockport, town.....			\$17,500			15,000	30,120	62,620
Lockport, city.....	\$100,000		67,000	\$272,800			174,950	614,750
Newfane.....						18,200	45,855	64,055
Niagara.....						9,200	27,490	36,690
Niagara Falls, city.....	174,000	1,920,000		866,700			966,544	3,927,244
N. Tonawanda, city.....				733,500			155,976	889,476
Pendleton.....		1,456			1,000	6,300	30,370	39,126
Porter.....	175,000					16,900	35,600	227,500
Royalton.....						31,950	360,690	392,640
Somerset.....	65,000				68,000		32,150	165,150
Wheatfield.....					2,000	4,200	59,000	65,200
Wilson.....						21,450	58,469	79,919
Totals.....	\$514,000	\$1,921,826	\$84,500	\$1,873,000	\$73,200	\$168,500	\$2,810,898	\$7,445,724

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, library, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$558,900	\$1,261,800	\$1,508,845	\$56,800	\$33,500	\$4,500	.....	\$75,000	\$15,655	\$349,700
173,800	.....	421,750	15,000	90,000	7,500	.....	.....	3,010	71,000
254,800	170,000	308,300	8,800	83,000	3,000	.....	.....	9,400	47,100
\$987,500	\$1,431,800	\$2,228,895	\$80,400	\$206,500	\$15,000	.....	\$75,000	\$28,065	\$467,800

GREATER NEW YORK.

EXEMPTIONS.

50,093,720	\$32,747,000	\$113,524,200	\$2,667,000	\$74,465,000	\$22,881,000	\$4,460,000	\$18,000	\$12,000	\$602,335,270
9,599,750	3,204,075	5,352,075	3,046,150	7,420,800	175,500	197,900	.....	26,440	54,711,890
22,268,225	4,275,250	26,716,575	12,685,550	12,012,475	1,890,500	1,440,550	11,500	283,850	131,944,520
5,645,750	705,400	2,988,075	3,630,600	1,130,900	160,000	415,000	15,200	126,282	13,628,550
2,478,250	154,500	1,142,495	403,850	3,239,600	178,500	275	18,500	23,426	5,035,650
\$90,065,665	\$41,086,225	\$149,723,420	\$22,433,150	\$98,288,675	\$25,285,500	\$6,513,725	\$63,200	\$470,978	\$907,653,880

COUNTY.

EXEMPTIONS.

\$0,000	.....	\$18,500	\$95,000	.....	.....	.....	.....	\$950	\$1,200
17,100	.....	11,600	68,400	.....	.....	.....	.....	7,709	370
19,200	\$409,300	16,500	10,600	.....	\$800	.....	.....	2,325	193,000
15,000	.....	8,000	10,300	\$28,000	.....	.....	.....	1,320	.....
240,400	11,400	97,050	5,000	9,700	.....	\$15,000	\$9,000	34,800	192,400
18,200	.....	37,300	6,000	.....	.....	.....	.....	2,555	.....
9,200	.....	13,950	7,740	.....	.....	.....	.....	5,800	.....
308,000	100,000	593,100	75,000	130,000	55,000	50,000	5,500	12,944	2,507,700
176,600	20,000	51,600	20,600	.....	20,000	30,000	.....	13,776	556,900
6,300	.....	21,300	8,500	.....	.....	.....	.....	570	2,456
16,900	.....	26,400	9,200	.....	.....	.....	.....	.....	175,000
31,950	1,600	57,900	296,000	600	.....	.....	.....	4,500	.....
.....	.....	29,000	68,000	.....	.....	.....	.....	3,150	65,000
4,200	6,800	22,300	29,900	.....	.....	.....	.....	.....	2,000
21,450	.....	23,600	28,225	.....	.....	.....	.....	6,644	.....
\$933,500	\$549,100	\$1,028,100	\$738,465	\$168,300	\$75,600	\$95,000	\$14,500	\$97,133	\$3,696,026

ONEIDA

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Annsville.....						\$7,200	\$12,530	\$19,730
Augusta.....						10,250	31,400	41,650
Ava.....					\$800	2,900	2,250	5,750
Boonville.....					7,000	12,300	58,720	78,020
Bridgewater.....		\$25			50	3,250	11,575	14,900
Camden.....						93,300	68,160	161,460
Deerfield.....						4,175	10,900	15,075
Florence.....		450				3,600	4,500	8,550
Floyd.....						1,650	3,590	5,240
Forestport.....					200	3,300	6,200	9,700
Kirkland.....					5,000	43,700	688,800	737,500
Lee.....		1,300				4,775	17,250	23,325
Marcy.....						4,150	9,100	13,250
Marshall.....						3,850	27,150	31,000
New Hartford.....					8,000	17,100	64,650	89,750
Paris.....						9,600	36,000	45,600
Remsen.....					3,000	4,300	19,215	26,515
Rome, city.....	\$80,000	916,100	\$162,000	\$321,300			520,460	1,979,860
Sangerfield.....					4,300	23,500	69,150	96,950
Steuben.....		300				5,050	7,540	12,940
Trenton.....						8,350	23,000	31,350
Utica, city.....	450,000	1,168,000	925,000	1,076,350			3,599,225	7,218,575
Vernon.....		1,100				11,500	35,750	48,350
Verona.....						26,800	37,020	63,820
Vienna.....		2,760				6,870	26,300	35,930
Western.....		160,000				4,670	13,860	178,530
Westmoreland.....						6,200	21,650	27,550
Whitestown.....					5,000	46,200	141,525	192,725
Totals.....	\$510,000	\$2,250,125	\$1,087,000	\$1,397,650	\$33,150	\$368,540	\$5,567,270	\$11,213,735

*Taken from 1907 report.

ONONDAGA

REAL ESTATE

Camillus.....		\$20,000			\$4,500	\$21,500	\$63,930	\$109,930
Cleero.....						8,200	59,450	67,650
Clay.....						9,400	20,550	29,950
DeWitt.....			\$250,000			114,800	61,725	426,325
Elbridge.....					50	25,400	82,255	107,705
Fabius.....		100				12,350	21,250	33,700
Geddes.....		200,000			6,700	78,200	141,800	426,700
LaFayette.....		500				15,500	43,950	59,950
Lysander.....						39,900	135,770	175,670
Manlius.....						62,000	133,150	195,150
Marcellus.....						22,500	71,855	94,355
Onondaga.....			100,000			40,600	71,300	211,900
Otisco.....		100				5,100	16,750	21,950
Pompey.....						11,900	54,900	66,800
Salina.....						9,350	38,250	47,600
Skanateles.....		2,000				47,650	92,250	141,900
Spafford.....						5,600	7,000	12,600
Syracuse, city.....	\$250,000	1,091,450	1,931,500	\$10,237,800			8,308,550	21,819,300
Tully.....		400				23,600	36,400	60,400
Van Buren.....						50,600	109,833	160,433
Totals.....	\$250,000	\$1,314,550	\$2,281,500	\$10,237,800	\$11,250	\$603,950	\$9,570,918	\$24,269,985

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$7,200		\$6,900	\$2,600					\$3,030	
10,250		22,900	3,750					4,750	
2,900		1,400	250					600	\$600
9,300		38,400	3,750	\$5,500	\$4,000		\$3,000	11,070	3,000
3,250		6,650	275					4,700	25
15,300		47,600	3,280					17,280	78,000
4,175		8,950	50					1,900	
3,600		3,300	300					900	450
1,650		2,500	200					880	
2,900		4,400	300		400			1,500	200
43,700	\$500,000	64,700	120,000		5,000			3,900	
4,775		10,500	4,450					2,300	1,300
4,150		4,750	1,000					3,350	
3,850		11,400	800	10,000				4,950	
17,100		48,000	3,000					13,650	8,000
9,600		23,800	4,300					7,900	
4,300		18,950	265		3,000				
94,300		387,600	15,900	180,000	25,000	\$635,000	10,000	56,960	575,100
19,250		47,100	11,400	3,000	2,000			5,650	8,550
5,050		6,350	60					1,110	390
6,350		14,900	3,895					4,225	2,000
726,500	*23,150	1,891,730	88,000	998,900	260,000	79,000		258,445	2,892,850
9,000		24,600	3,600	1,800				5,750	3,600
26,800		27,700	4,800					4,520	
5,370		12,030	8,750					5,520	4,260
4,670		9,900	1,600					2,360	160,000
6,200		12,200	3,950					5,500	
41,500		125,500	6,575					9,450	9,700
\$1,092,990	\$523,150	\$2,884,710	\$297,100	\$1,199,200	\$299,400	\$714,000	\$13,000	\$442,160	\$3,748,025

COUNTY.

EXEMPTIONS.

\$21,500		\$30,900	\$27,200	\$200				\$5,630	\$24,500
8,200		19,800	24,000					15,650	
9,400		12,300	2,600					5,650	
106,100		38,550	1,700					21,475	258,500
23,600	15,000	42,400	5,975	10,000				8,930	1,800
7,150		10,700	5,650					4,900	5,300
74,200		105,000	1,500	10,000	\$20,000			5,300	210,700
15,500		12,500	26,500					4,950	500
31,900		92,900	3,500					39,370	8,000
62,000		111,000	8,700					13,450	
22,500		57,500	4,900					9,455	
40,600		50,500	9,600					11,200	100,000
5,100		13,850	2,000					900	100
11,900		41,250	200					13,450	
8,150		23,000	10,500					4,750	1,200
34,650		72,000			15,000			5,250	15,000
5,600		3,900	500					2,600	
1,853,200	1,607,000	4,194,350	1,236,800	1,270,900	340,000	\$71,500		306,000	10,939,550
23,600		21,100	2,300						13,400
* 20,600		47,200	43,000					19,633	30,000
\$2,385,450	\$1,622,000	\$5,000,700	\$1,417,125	\$1,291,100	\$375,000	\$71,500		\$498,543	\$11,608,550

ONTARIO

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Bristol.....						\$6,000	\$16,075	\$22,675
Canadice.....						4,800	7,000	11,800
Canandaigua.....			\$150,000		\$5,000	304,000	827,200	1,286,200
East Bloomfield.....						23,100	125,655	148,755
Farmington.....						6,400	21,865	28,265
Geneva, town.....		\$3,500				4,100	1,500	9,100
Geneva, city.....	\$75,000	275,000		\$159,700			912,757	1,722,457
Gorham.....					3,400	9,000	62,360	74,760
Hopewell.....			40,000		1,000	5,800	15,751	62,551
Manchester.....						69,900	385,352	455,252
Naples.....					9,500	10,000	27,480	46,980
Phelps.....					4,000	56,000	68,820	128,820
Richmond.....						7,500	14,450	21,950
Seneca.....						11,600	31,592	43,192
South Bristol.....		1,574			1,000	5,650	18,061	26,231
Victor.....					10,000	22,600	48,129	80,729
West Bloomfield.....					1,500	9,000	40,972	51,472
Totals.....	\$75,000	\$280,074	\$190,000	\$459,700	\$35,400	\$556,050	\$2,625,145	\$4,221,399

ORANGE

REAL ESTATE

Blooming Grove.....					\$2,000	\$10,900	\$22,500	\$35,400
Chester.....						44,500	27,500	72,000
Cornwall.....						51,700	73,500	124,200
Crawford.....						5,450	25,900	31,350
Deer Park.....						10,050	8,100	18,150
Goshen.....		\$20,000	\$90,000		100	153,000	205,150	478,250
Greenville.....		1,000				1,950	2,500	5,450
Hamptonburg.....						4,900	12,200	17,100
Highlands.....	\$10,163,900					43,300	126,800	10,334,000
Middletown, city.....	20,000	985,000		\$168,350			651,060	1,824,410
Minisink.....		2,500				2,600	21,270	26,470
Monroe.....						41,000	39,100	80,100
Montgomery.....						111,800	111,550	223,350
Mount Hope.....						4,000	10,500	14,500
Newburg, city.....	110,000	200,000	90,000	476,625			1,327,675	2,204,310
Newburg, town.....						17,200	39,500	56,700
New Windsor.....						5,700	47,250	52,950
Port Jervis, city.....				106,200			341,750	447,950
Tuxedo.....						22,300	23,200	45,500
Walkill.....			9,000			13,200	20,700	42,900
Warwick.....						128,575	207,500	336,075
Wawayanda.....						2,900	28,550	31,550
Woodbury.....						5,700	100,300	106,000
Totals.....	\$10,293,900	\$1,218,500	\$159,000	\$751,185	\$2,100	\$680,325	\$3,474,420	\$16,609,433

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension money.	Miscellaneous.
\$6,600		\$8,800	\$5,400					\$1,875	
4,800		2,800						3,000	\$1,200
184,000	\$20,000	333,500	266,705	\$147,500	\$2,000	\$15,000	\$20,000	42,600	255,000
13,100		36,000	82,850					6,805	10,000
6,400		5,250	7,100					9,515	
4,100			1,500						3,500
159,500	331,600	423,500	44,000	52,000		50,000		11,637	650,200
8,500		53,000	2,700				3,000	6,660	900
3,800		9,000	3,400					3,350	41,000
31,550		120,600	240,438		2,500	8,000		13,820	38,350
10,000		13,200	4,900				1,500	9,380	8,000
50,000		55,200	7,200					6,330	4,000
7,500		10,750	3,200					500	
11,800		23,400	4,400					3,700	
5,850		6,200	5,700		2,000			4,183	2,574
22,800		42,100	800					5,229	10,000
8,500		29,000	11,500					472	2,000
\$546,200	\$351,600	\$1,172,398	\$691,891	\$199,500	\$6,500	\$73,000	\$24,500	\$129,056	\$1,026,724

COUNTY.

EXEMPTIONS.

\$5,900		\$16,000	\$1,500		\$5,000				\$7,000
39,500		23,900						\$3,600	5,000
41,200		49,600	2,700	\$20,000				1,800	10,000
5,350		22,800	700		600			1,800	100
10,050		3,750	2,500					1,850	
43,000		184,500	46,000	25,000				4,650	175,100
1,950		2,000						500	1,000
4,900		8,000	3,600					600	
43,300	\$10,050,000	70,000	5,000					1,860	163,900
117,500	25,000	258,900	200,000	922,950				44,218	155,850
2,200		11,900	7,400					2,070	2,900
29,500		26,300	11,500					1,700	11,500
41,100		79,000	18,200					14,250	70,700
4,000		8,500	2,000						
279,500	50,000	964,175	90,000	189,000				34,500	597,135
17,200		21,500	16,500					1,500	
5,700		20,850	16,100					300	
87,200		262,800		34,900	33,000			11,050	19,000
22,800		23,800							
13,200		5,050	12,500				\$9,000	3,150	
82,975		155,500	44,100			\$3,000		4,900	45,600
2,900		8,800	18,500					1,350	
5,700		11,600	86,500					2,200	
\$906,225	\$10,125,000	\$2,248,125	\$685,400	\$1,191,850	\$38,600	\$3,000	\$9,000	\$137,440	\$1,264,785

ORLEANS

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Albion.....		\$700,000	\$185,000			\$94,400	\$1,158,470	\$2,137,870
Barre.....						15,800	19,730	35,530
Carlton.....						11,250	61,760	73,010
Clarendon.....					\$800	6,800	152,630	160,230
Gaines.....						7,800	70,430	78,230
Kendall.....						9,500	19,700	29,200
Murray.....						60,550	80,210	140,760
Ridgeway.....		1,220,000				85,990	513,867	1,829,857
Shelby.....						20,450	46,655	67,105
Yates.....						11,950	135,740	147,690
Totals.....		\$1,920,000	\$185,000		\$800	\$324,490	\$2,259,192	\$4,609,482

OSWEGO

REAL ESTATE

Albion.....						\$7,200	\$54,150	\$61,350
Amboy.....						3,300	3,400	6,700
Boylston.....			\$10		\$580	2,700	5,110	8,400
Constantia.....		\$4,000				12,000	27,285	43,285
Granby.....					350	9,700	16,475	26,525
Hannibal.....						17,100	34,175	51,275
Hastings.....						11,300	28,585	39,885
Mexico.....			20,000			158,000	146,475	334,475
New Haven.....						6,400	12,795	19,195
Orwell.....					4,500	5,350	11,655	21,505
Oswego, city.....	\$1,305,200	237,300	147,275	\$613,550			624,636	2,927,961
Oswego, town.....				25,000	2,500	8,400	16,575	52,475
Palermo.....						6,600	27,940	34,540
Parish.....					500	6,800	16,056	23,356
Redfield.....						3,720	7,350	11,070
Richland.....			9,000			44,700	67,400	121,100
Sundy Creek.....					8,000	13,500	46,110	67,610
Schroepfel.....						8,850	29,461	38,311
Scriba.....						5,450	21,850	27,900
Volney.....					2,000	9,925	36,343	48,268
West Monroe.....						2,600	5,250	7,850
Williamstown.....						7,450	13,261	20,711
Fulton, city.....			16,000	166,000			203,192	385,192
Totals.....	\$1,305,200	\$241,300	\$202,285	\$804,550	\$18,430	\$351,045	\$1,455,529	\$4,378,329

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$89,400	\$19,200	\$261,000	\$829,200	\$275,000	\$40,000		\$10,000	\$9,070	\$605,000
15,800		11,000	6,500					2,230	
11,250		11,550	47,080					3,130	
6,800		10,900	139,630					2,100	800
7,800		18,000	49,600					2,830	
9,500		15,000	3,500					1,200	
40,550		67,800	2,550					9,860	20,000
70,200		259,900	242,000					11,967	1,245,790
15,450		19,450	19,050					8,155	5,000
11,950		29,200	102,590					3,950	
\$278,700	\$19,200	\$703,800	\$1,441,700	\$275,000	\$40,000		\$10,000	\$54,492	\$1,876,590

COUNTY.

EXEMPTIONS.

\$7,200	\$17,450	\$33,300					\$3,400	
3,300	2,800	600						
2,700	2,550	100					2,480	\$590
8,600	20,250	5,600					4,435	4,400
9,700	2,700	1,200					12,575	350
17,100	27,850	1,350					4,975	
11,300	9,450	2,125					17,010	
34,500	73,150	161,900	\$30,000				25,925	9,000
6,400	11,200	825					770	
5,350	5,030	2,400					4,225	4,500
236,300	567,400	40,000	121,300	\$10,000	\$50,000		73,136	1,829,825
8,400	11,100	1,900	25,000				3,575	2,500
6,600	4,000	23,940						
5,800	3,500	3,000					9,556	1,500
3,720	6,450						900	
21,700	33,250	5,400					28,750	32,000
12,400	29,100	1,300					15,710	1,100
8,050	10,900	1,890					16,671	800
5,450	18,100	3,450					300	
9,925	9,150	17,300					9,893	2,000
2,600	1,500	1,700					2,050	
7,450	7,600	1,400					4,261	
40,000	158,600	6,000					16,000	126,000
\$474,545	\$1,033,060	\$316,680	\$176,300	\$10,000	\$50,000	\$24,000	\$279,169	\$2,014,565

OTSEGO

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Burlington.....						\$8,200	\$43,050	\$51,250
Butternuts.....					\$4,000	28,950	55,050	88,000
Cherry Valley.....						5,750	18,750	24,500
Decatur.....						1,500	3,475	4,975
Edmeston.....						10,950	14,475	25,425
Exeter.....						5,200	17,450	22,650
Hartwick.....						6,375	37,300	43,675
Laurens.....						5,400	17,025	22,425
Maryland.....						9,400	22,550	31,950
Middlefield.....			\$50,000			8,100	63,600	121,700
Milford.....		\$500				27,900	28,240	56,840
Morris.....					2,000	24,700	37,950	64,650
New Lisbon.....						3,000	12,025	15,025
Oneonta.....		225,000	15,000			459,100	82,675	781,775
Otego.....						6,800	9,900	16,700
Otsego.....			210,100		40,000	105,000	263,050	618,150
Pittsfield.....						3,050	850	3,900
Plainfield.....						5,375	18,870	19,245
Richfield.....						21,850	46,975	68,825
Roseboom.....		300				4,350	15,160	19,810
Springfield.....						8,250	38,650	46,900
Unadilla.....						22,850	51,175	74,025
Westford.....		1,000				600	3,725	5,325
Worcester.....						9,700	18,200	27,900
Totals.....		\$226,800	\$275,100		\$46,000	\$792,350	\$915,170	\$2,255,420

PUTNAM

REAL ESTATE

Carmel.....			\$10,000			\$10,300	\$26,450	\$16,750
Kent.....						2,350	8,050	10,400
Patterson.....						7,150	27,350	34,500
Putnam Valley.....						1,850	6,500	8,350
Philpistown.....						33,800	157,375	191,175
Southest.....					\$17,000	27,950	103,850	148,800
F Totals.....			\$10,000		\$17,000	\$83,400	\$329,575	\$439,975

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$3,200		\$11,000	\$22,500					\$9,550	
13,450		49,500	4,100		\$2,500			1,450	\$17,000
5,400		17,200						1,550	350
1,500		2,500						975	
10,950		9,850	1,725					2,900	
5,200		8,000	4,500					4,950	
6,375	\$15,000	20,300	1,900		100				
5,400		9,900	1,600					5,525	
9,400		14,050	3,100					5,400	
8,100		7,100	54,200	\$50,000				2,300	
11,400		15,300	5,400					7,540	17,000
10,700		28,500	4,550					4,900	16,000
3,000		7,900	225					3,900	
392,750		159,825	14,900	20,000		\$15,000	\$15,000	22,750	141,550
6,800		7,200	600					2,100	
100,000		97,000	30,300	95,000	30,000		15,000	10,750	240,100
3,050		600						250	
5,375		11,100	1,115					1,655	
21,850		43,700						3,275	
4,350		10,750	3,610					800	300
8,250		25,500	11,300					1,850	
22,850		34,900	4,850					11,425	
600		2,575	100					1,030	1,000
9,100		18,200							600
\$674,050	\$15,000	\$612,450	\$170,575	\$165,000	\$32,600	\$15,000	\$30,000	\$106,845	\$433,900

COUNTY.

EXEMPTIONS.

\$10.30		\$22.00	\$4.45				\$5,000		\$5,000
2.35		6.35	1.20					\$500	
7.15		23.20	3.65					500	
1.85		4.05	.45			\$2,000			
31.80		130.80	20.27			1,000		5,300	
25.45		92.00	6.90					4,950	19,500
\$90,900		\$278,400	\$39,925			\$3,000	\$5,000	\$11,250	\$24,500

RENSSELAER

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Berlin.....						\$4,950	\$18,240	\$23,190
Brunswick.....						14,100	118,075	132,175
East Greenbush.....		\$1,600				8,000	106,700	116,300
Grafton.....						3,300	8,100	11,400
Hoosick.....		45,000				111,300	217,450	373,750
Nassau.....					\$2,900	5,600	28,205	36,705
North Greenbush.....						8,000	25,775	33,775
Petersburg.....						3,500	38,650	42,150
Pittsford.....						8,900	77,550	86,450
Poestenkill.....						3,800	18,700	22,500
Rensselaer, city.....		3,000		\$110,800			220,300	334,100
Sand Lake.....						4,200	81,650	85,850
Schaghticoke.....						20,950	109,900	130,850
Schodack.....						24,900	79,300	104,200
Stephentown.....							3,500	3,500
Troy, city.....	\$480,000	239,525	\$690,000	2,293,100			5,538,854	9,241,479
Totals.....	\$480,000	\$289,125	\$690,000	\$2,403,900	\$2,900	\$221,500	\$6,690,949	\$10,778,374

ROCKLAND

REAL ESTATE

Clarkstown.....						\$45,700	\$163,000	\$208,700
Haverstraw.....					\$5,000	29,900	171,000	206,500
Ramapo.....			\$60,000			193,200	305,850	558,550
Orangetown.....		\$860				121,100	922,850	1,044,810
Stony Point.....	\$100,000	25,000				17,100	44,100	186,062
Totals.....	\$100,000	25,860	\$60,000		\$5,000	407,000	\$1,606,800	\$2,234,760

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$4,950		\$12,200						\$6,040	
14,100		28,600	\$76,100					3,375	
8,000		19,500	87,000					200	\$1,600
3,300		7,100	1,000						
74,300	\$15,000	129,000	3,090					40,360	82,000
5,600		19,250	1,175		\$400		\$2,500	7,780	
8,000		19,000	5,500					1,275	
3,500		8,500	27,400					2,750	
8,900		62,000	12,700					2,850	
3,800		15,500	400					2,800	
84,000		63,900	1,500	\$135,000				19,900	29,800
4,200		78,700	2,950						
20,950		74,700	26,000	5,000				4,200	
24,900		74,700	3,000					1,600	
								3,500	
\$82,500	\$44,300	2,436,300	416,000	1,102,800	345,000	\$239,500		\$154,954	2,820,125
\$1,151,000	\$889,300	\$3,038,950	\$663,815	\$1,242,800	\$345,400	\$239,500	\$2,500	\$251,584	\$2,933,525

COUNTY.

EXEMPTIONS.

\$37,500		\$41,000	\$7,000	\$115,000					\$ 8.20
24,900	\$12,500	119,600	17,500	22,000					10,000
120,000		246,100	6,600	108,000				\$4,650	73,200
103,900	456,550	389,200	10,500	34,000	\$21,000	\$6,000		5,600	18,060
16,500	800	43,300							125,600
\$302,800	\$469,850	\$839,200	\$41,600	\$279,000	\$21,000	\$6,000		\$10,250	\$235,000

ST. LAWRENCE

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Brasher.....						\$14,700	\$31,575	\$46,275
Canton.....		\$100,000	\$255,000		\$20,000	117,000	608,555	1,100,555
Clare.....						1,200	3,010	4,210
Clifton.....					3,500	5,000	10,400	18,900
Colton.....					1,000	6,920	38,350	46,270
DeKalb.....						13,100	35,050	48,150
DePeyster.....						4,400	4,150	8,550
Edwards.....					7,000	7,200	10,235	24,435
Fine.....					1,200	6,500	5,650	13,350
Fowler.....					1,500	9,150	10,895	21,545
Gouverneur.....					16,000	70,100	126,600	212,700
Hammond.....	\$8,000	2,500				20,000	36,290	66,790
Herman.....						10,800	107,160	117,960
Hopkinton.....						10,950	12,790	23,740
Lawrence.....						6,900	22,675	29,575
Lisbon.....		4,500,000			4,000	8,800	128,950	4,641,750
Louisville.....					4,000	6,300	16,600	26,900
Madrid.....					4,000	10,800	30,915	45,715
Macomb.....						5,100	5,200	10,300
Mussena.....					30,300	53,950	89,700	173,950
Morristown*.....								
Norfolk.....		50			1,500	13,950	15,790	31,240
Owego.....						11,550	28,400	40,950
Ogden'sburg, city.....	100,000	1,500,600		\$317,200	77,500		219,550	2,274,350
Parishville.....						8,800	43,890	52,690
Piercefield.....						3,000	6,250	9,250
Pierrepont.....		500				12,000	11,450	23,950
Pittsford.....					500	1,900	2,350	4,750
Potsdam.....		400,000			22,000	75,700	341,825	839,525
Rosette.....						2,140	13,700	15,840
Russell.....					300	9,200	10,000	20,100
Stockholm.....					1,500	15,600	17,260	34,360
Waddington.....					11,500	9,600	52,150	73,250
Totals.....	\$108,000	\$6,563,650	\$255,000	\$317,200	\$207,300	\$552,310	\$2,098,965	\$10,102,425

*No report.

SARATOGA

REAL ESTATE

Ballston.....						\$6,100	\$54,700	\$60,800
Charlton.....						6,000	154,400	160,400
Clifton Park.....						13,300	95,250	108,550
Corinth.....						29,300	21,605	60,905
Day.....						2,800	5,225	8,025
Edinburg.....						1,000	2,450	3,450
Galway.....						2,600	17,850	20,450
Greenfield*.....								
Hadley.....						1,125	1,500	2,625
Hallmoon.....						21,000	77,600	98,600
Malta.....						7,100	24,490	31,590
Milton.....			\$106,400			96,650	137,485	340,535
Moreau.....						23,450	21,360	44,810
Northumberland.....		\$3,050				3,000	5,175	11,225
Providence.....			1,825			725	2,790	5,310
Saratoga.....			100,000			29,850	101,000	230,850
Saratoga Springs.....		50,000			40,000	135,000	186,950	411,950
Stillwater*.....								
Waterford.....					50,000	81,300	138,380	269,680
Wilton.....		500			1,200	3,625	6,690	12,015
Totals.....		\$53,550	\$208,225		\$91,200	\$473,925	\$1,054,870	\$1,881,770

* No report.

† No valuations.

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, univers. les, convents.	Religious, Bible, mission, tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$14,700		\$21,900	\$3,650					\$6,025	
90,000	\$267,000	184,000	210,000	\$100,000	\$15,000		\$47,555		\$187,000
1,200		700	500					1,810	
5,000		10,300	100						3,500
6,920		36,530	450					1,370	1,000
13,100		22,900	8,000					4,150	
4,400		3,800	350						
7,200		6,900	475					2,860	7,000
6,500		5,000	650						1,200
9,150		5,750	550					4,595	1,500
55,100		104,700	5,600		6,000		10,000	21,300	10,000
20,000		16,000	18,250					2,040	10,500
9,300		10,550	92,500					4,110	1,500
9,950		7,500	1,800					3,490	1,000
6,900		5,950	2,150					14,575	
8,800		13,200	94,000	4,500,000				21,750	4,000
6,300		13,400	1,100					2,100	4,000
10,000		17,700	4,800					8,415	4,800
5,100		3,100	1,050					1,050	
53,950		73,400	11,800					4,500	30,300
13,950		8,600	2,750					4,440	1,550
11,550		17,400	10,000	2,000					
92,000	15,900	122,550		1,551,000	40,500		2,500	24,600	415,800
8,800		10,930	25,500					7,410	
3,000		6,050	200						
12,000		5,900	4,700					850	500
1,900		1,250	400					700	500
462,000		167,100	135,000		5,000		10,000	24,725	35,700
2,140		3,600	10,000					100	
9,200		10,600							300
15,600		10,700	810					5,750	1,500
9,400		45,500						6,650	11,700
\$985,110	\$282,900	\$983,510	\$647,135	\$6,153,000	\$66,500		\$70,055	\$179,365	\$734,850

COUNTY.

EXEMPTIONS.

\$5,100		\$36,000	\$9,200					\$0,500	
6,000	\$40,000	17,200	93,000					4,200	
13,300		25,200	67,100					2,950	
19,300		15,425	900					5,200	\$20,000
2,800		4,500	100					625	
1,000		1,700	175					575	
2,600		14,300	2,200					1,350	
1,125		1,150	150					200	
21,000		70,600				\$5,000		2,000	
7,100	5,500	17,225	450		\$600			715	
58,150		111,400	17,300				\$22,500	8,785	122,400
23,450		6,800	2,600					11,960	
3,000		3,900	575					700	3,050
725		1,100	650	\$1,825				1,010	
23,050		80,350	8,450					12,200	106,800
77,000	3,300	140,750	↑	10,400		8,000		18,500	148,000
70,500		123,500	2,550	5,000				7,330	60,800
3,625		5,000	200					1,490	1,700
\$339,825	\$48,800	\$676,100	\$205,600	\$23,225	\$600	\$13,000	\$22,500	\$89,370	\$162,750

SCHENECTADY

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Duanesburg.....		\$400			\$90	\$13,795	\$32,249	\$46,134
Glenville.....						41,100	30,525	71,625
Nakayuna.....						4,200	18,925	23,125
Princeton.....						2,850	4,500	7,350
Rotterdam.....						30,875	25,625	56,500
Schenectady, city.....		125,000	\$435,000	\$2,424,150			3,130,611	6,114,761
Totals.....		\$125,400	\$435,000	\$2,424,150	\$90	\$92,420	\$3,242,435	\$6,319,495

SCHOHARIE

REAL ESTATE

Blenheim.....						\$2,250	\$14,000	\$16,250
Broome.....						1,600	12,850	14,450
Carlisle.....						3,850	6,700	10,550
Cobleskill.....					\$10,000	27,300	86,300	123,600
Conesville.....						2,300	5,300	7,600
Esperance.....						9,550	119,678	129,228
Fulton.....		\$475				4,850	18,800	24,125
Gilboa.....						5,730	24,140	29,870
Jefferson.....						4,650	15,050	19,700
Middleburg.....			\$3,000			14,800	143,600	161,400
Richmondville.....						47,550	48,750	96,300
Schoharie.....			31,000		12,000	44,475	71,650	159,125
Seward.....						3,350	15,875	19,225
Sharon.....						9,050	24,810	33,860
Summit.....						6,050	20,850	26,900
Wright.....						4,825	8,050	12,875
Totals.....		\$475	\$34,000		\$22,000	\$192,180	\$636,403	\$885,055

SCHUYLER

REAL ESTATE

Catherine.....						\$8,500	\$12,000	\$20,500
Cayuta.....						3,000	2,200	5,200
Dix.....							21,880	21,880
Hector.....						14,600	112,850	127,450
Montour.....					\$5,000		59,650	64,650
Orange.....						5,400	27,225	32,625
Reading.....						1,600	8,575	10,175
Tyone.....						7,600	11,125	18,725
Totals.....					\$5,000	\$10,700	\$255,505	\$301,205

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$13,295		\$26,675	\$1,475					\$4,099	\$490
41,100		25,300	2,450					2,775	
4,200		8,000	7,500					3,425	
2,850		4,500							
30,875		20,050	4,525					1,050	
\$41,300	\$87,000	1,567,450	375,200	\$441,000	\$70,000	\$61,000		53,961	1,817,850
\$933,720	\$87,000	\$1,651,975	\$291,150	\$441,000	\$70,000	\$61,000		\$65,310	\$1,818,310

COUNTY.

EXEMPTIONS.

\$2,250		\$8,800	\$1,300						\$3,900
1,600		5,600						\$7,250	
3,850		6,350	350						
25,800		73,200	5,250				\$10,000	7,850	1,500
2,300		4,800						500	
8,750		19,000	93,000					7,675	800
4,850		15,800	3,000						475
5,730		16,900	5,575					1,665	
4,850		11,700	2,850					500	
13,600		35,200	100,650	\$3,000				7,750	1,200
16,350		27,100	20,000					1,650	31,200
23,475		60,350	7,000				12,000	4,300	52,000
3,350		12,000	3,500					375	
7,850		21,300	510					3,000	1,200
6,050		14,100	4,750					2,000	
4,825		5,200	1,500	1,000				350	
\$135,280		\$327,400	\$249,235	\$4,000			\$22,000	\$41,868	\$92,275

COUNTY.

EXEMPTIONS.

\$8,500		\$8,300	\$1,500				\$2,200	
3,000		1,800	400					
		12,900					8,980	
14,600		33,250	71,820				7,750	
	\$40,000	16,800	500		\$5,000		2,850	
5,400		8,655	13,900				4,670	
1,600		3,600	3,200				1,775	
7,600		7,900	1,200				2,025	
\$40,700	\$40,000	\$92,705	\$92,520		\$5,000		\$30,280	

SENECA

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Covert.....					\$500	\$13,800	\$36,600	\$50,900
Fayette.....		\$1,900	\$15,000			14,700	18,830	50,430
Junius.....							2,000	2,000
Lodi.....						6,050	88,750	94,800
Ovid.....		1,000,000	15,000			21,300	61,900	1,098,200
Romulus.....		600,400				5,400	16,200	622,000
Seneca Falls.....					2,000	81,000	273,785	357,785
Tyre.....						2,900	6,700	9,600
Varick.....		1,600				5,850	24,220	31,670
Watertown.....			60,000			129,100	303,100	492,200
Totals.....		\$1,603,900	\$90,000		\$3,500	\$280,100	\$832,085	\$2,809,585

STEUBEN

REAL ESTATE

Addison.....						\$51,300	\$59,050	\$110,350
Avoca.....						28,700	61,920	90,620
Bath.....			\$250,000			116,900	1,409,000	1,775,900
Bradford.....					\$150	2,200	10,100	12,450
Cameron.....						4,850	11,550	16,400
Campbell.....						5,500	38,075	43,575
Canisteo.....		\$400				33,425	112,610	146,435
Caton.....							21,550	21,550
Cohocton.....						12,500	48,470	60,970
Corning, city.....	\$12,000		30,000	\$211,500			451,528	705,028
Corning, town.....						9,400	25,725	35,125
Dansville.....						4,500	18,393	22,893
Erwin.....						13,100	28,200	41,300
Freemont.....						5,000	3,900	8,900
Greenwood.....						8,150	18,900	27,050
Hartsville.....						2,650	14,100	16,750
Hornby.....					500	4,950	3,900	9,350
Hornellsville.....						10,000	29,050	39,050
Hornell, city.....		75,000	40,000	319,000			619,800	1,053,800
Howard.....						4,500	32,412	36,912
Jasper.....						5,500	44,685	50,185
Lindley.....						5,000	9,600	14,600
Prattsburg.....						11,400	42,825	54,225
Pultney.....						5,700	98,770	104,470
Rathbone.....						5,150	14,800	20,250
Thurston.....						4,175	12,250	16,425
Trounshurg.....						3,000	9,423	12,423
Tuftsboro.....						4,550	30,400	34,950
Urbana.....		8,000				41,350	49,150	98,500
Wayland.....						20,400	29,990	50,390
Wayne.....						2,900	6,300	9,200
West Union.....					200	4,150	19,575	23,925
Wheeler.....						6,400	16,400	22,800
Woodhull.....						7,925	57,377	65,302
Totals.....	\$12,000	\$83,400	\$320,000	\$530,500	\$850	\$445,525	\$3,450,739	\$4,852,014

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EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, personage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$13,400		\$29,700	\$1,700					\$5,200	\$900
14,700		8,000	2,180	\$15,000				8,650	1,900
								2,000	
6,050		21,800	57,000					9,950	
21,300		58,500	2,700	1,000,000				700	15,000
5,400		10,200	500					5,500	600,400
69,000	\$14,000	174,700	17,600	40,000	\$3,000			27,485	12,000
2,900		5,600	700					400	
5,850		15,200	2,400					6,920	1,900
75,100	5,300	277,500	2,900					17,700	114,000
\$213,700	\$19,000	\$601,200	\$87,680	\$1,055,000	\$3,000			\$84,205	\$745,800

COUNTY.

EXEMPTIONS.

\$29,300		\$33,800	\$13,000					\$12,250	\$22,000
13,700		17,400	32,800					11,720	15,000
78,900		265,700		\$1,200,000	\$20,000		\$25,000	43,300	143,000
2,200		7,500	2,600						150
14,850		7,050	4,500						
5,500		16,250	18,100					3,725	
31,125		31,500	81,110						2,700
		15,200						6,250	
11,000		24,500	1,300					22,670	1,500
137,500	\$16,800	295,400		55,000		\$16,000		38,328	116,000
9,400		500	22,300					2,925	
4,500		2,100	9,500		1,000			5,197	600
13,100		18,600	5,000					4,600	
5,000		3,900							
8,150		7,500	7,300					4,100	
2,650		4,700	9,400						
4,950		2,050						1,850	500
10,000		7,500	10,800					10,750	
155,000		430,000	120,000	25,000	4,000			44,800	275,000
4,500		6,800	17,395					8,218	
5,500		10,200	33,935					450	
5,000		6,000	1,100					2,500	
11,400		17,300	14,200					11,325	
5,700		11,200	84,500					3,070	
5,450		6,800	8,000						
4,175		4,550	7,700						
3,000		5,200	1,100					2,322	
4,550		4,300	24,300				800	1,800	
16,350		30,000	2,250					7,900	33,000
18,400	1,000	21,100						7,890	2,000
2,900		1,300	5,000						
4,150		18,000	1,575						200
6,400		7,850	7,200					1,350	
7,925		8,450	34,700					14,227	
\$633,225	\$47,800	\$1,350,400	\$530,665	\$1,280,000	\$25,000	\$16,000	\$25,800	\$273,474	\$611,650

SUFFOLK

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Babylon.....						\$83,400	\$423,350	\$506,750
Brookhaven.....			\$100,000			187,300	544,400	831,700
East Hampton.....	\$356,500				\$500	189,000	65,200	611,200
Huntington.....	4,500					93,100	157,400	255,000
Islip.....		\$2,552,000			44,000	173,200	410,700	3,179,900
Riverhead.....			85,000			32,700	170,800	288,500
Shelter Island.....					600	14,000	28,000	42,600
Smithtown.....		2,000,000				20,900	104,300	2,125,200
Southampton.....	132,000	100,000				76,500	324,650	633,150
Southold.....	369,000					143,300	215,400	727,700
Totals.....	\$862,000	\$4,652,000	\$185,000		\$45,100	\$1,013,400	\$2,441,200	\$9,201,700

SULLIVAN

REAL ESTATE

Bethel.....						\$3,850	\$9,750	\$12,600
Callicoon.....						3,475	6,575	10,050
Cochecton.....						4,350	10,275	14,625
Delaware.....						8,050	13,250	21,300
Fallsburg.....						3,225	6,850	10,075
Forestburg.....						400	32,150	32,550
Fremont.....						2,275	3,975	6,250
Highland.....						1,300	4,800	6,100
Liberty.....						3,700	60,575	64,275
Lumberland.....						1,400	1,560	2,960
Mamakating.....						5,975	5,825	11,800
Neversink.....						15,000	30,150	45,150
Rockland.....		\$100				6,325	27,875	34,300
Thompson.....			\$22,000			16,865	40,830	70,695
Tusten.....						2,100	10,650	12,750
Totals.....		\$100	\$22,000			\$78,200	\$264,090	\$364,480

TIOGA

REAL ESTATE

Barton.....						\$81,075	\$115,138	\$196,213
Berkshire.....						3,510	17,660	21,170
Candor.....		\$32				15,350	64,987	80,662
Newark Valley.....						18,800	124,000	142,800
Nichols.....						5,925	19,510	25,435
Owego.....			\$186,000			86,850	809,535	1,082,385
Richford.....						2,370	7,345	9,715
Spencer.....						23,300	86,175	109,475
Tioga.....		1,270				10,350	19,200	30,820
Totals.....		\$1,595	\$186,000			\$247,530	\$1,263,550	\$1,698,675

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$78,000		\$76,400	\$344,800					\$2,150	\$5,400
171,300		347,300	14,700	\$244,500	\$18,000			21,200	16,700
184,000		61,450	3,500					250	362,000
80,700	\$10,000	123,500	9,800		10,000			4,100	16,900
153,500		370,100	25,500	2,500,000				15,100	115,700
30,200		134,500	12,650	4,000	2,000		\$10,000	7,650	87,500
12,000		27,000	1,000		2,000				600
20,900		42,200	200	2,060,000				1,000	
67,000		276,700	8,800	2,500	30,000			6,650	241,500
81,500		161,500	19,600	22,000	6,000			6,300	430,800
\$879,100	\$10,000	\$1,620,650	\$440,550	\$4,833,000	\$66,000		\$10,000	\$65,300	\$1,277,100

COUNTY.

EXEMPTIONS.

\$3,850		\$6,300	\$500					\$1,950	
3,475		4,200	1,000					1,375	
4,360		9,700						575	
3,050		12,450						800	\$5,000
3,225		4,650	1,575					625	
400		1,800		\$30,000				350	
2,275		3,100	475					400	
1,300		4,900	200						
3,700	\$1,300	14,800		40,600				3,875	
1,400		575	985						
3,475		5,000	400		\$2,500			425	
15,000		26,100	1,500					2,550	
5,525	1,000	8,800	18,175						800
14,865		28,250	2,500	12,200				5,850	16,000
2,100		4,300	6,100					50	200
\$67,990	\$2,300	\$134,625	\$33,410	\$82,800	\$2,500			\$18,855	\$22,000

COUNTY.

EXEMPTIONS.

\$53,575		\$75,100	\$5,950		\$2,000		\$34,085	\$25,500
3,510		12,400	700				4,560	
15,350		44,650	2,032				18,305	325
17,800		47,000	71,000		6,000			1,000
5,925		10,700	2,875				5,935	
76,250	\$2,500	179,300	596,300	\$20,000	10,000	\$16,000	21,235	160,600
2,370		3,100	85				3,850	300
23,300		14,120	63,500				8,555	
10,350		13,400	2,500				3,300	1,270
\$208,430	\$2,500	\$399,770	\$745,152	\$20,000	\$18,000	\$16,000	\$99,825	\$188,995

TOMPKINS

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Caroline.....						\$8,600	\$21,705	\$29,905
Dunby.....		\$240			\$800	6,100	20,920	28,060
Dryden.....					10,000	52,700	51,880	114,580
Enfield.....						4,620	10,554	15,174
Groton.....						69,100	92,255	161,355
Ithaca, city.....	\$8,000		\$51,950	\$670,000			12,084,615	12,814,565
Ithaca, town.....						4,900	34,000	38,900
Langsing.....						13,200	27,320	40,520
Newfield.....		1,350				12,000	32,400	45,750
Ulysses.....					5,000	27,680	193,775	226,455
Totals.....	\$8,000	\$1,590	\$51,950	\$670,000	\$15,800	\$199,000	\$12,569,044	\$13,515,284

ULSTER

REAL ESTATE

Denning.....						\$3,770	\$1,715	\$5,485
Esopus.....					\$500	5,700	269,575	275,275
Gardiner.....						7,900	11,800	19,700
Hardenburg.....						1,500	600	2,100
Hurley.....						6,900	37,275	44,175
Kingston, city.....	\$8,200	\$66,800	\$160,000	\$578,850			988,150	1,802,000
Kingston, town.....						300	1,040	1,340
Lloyd.....						13,000	42,905	55,905
Marbletown.....						5,750	22,100	27,850
Marlboro.....						6,550	32,415	38,965
New Paltz.....		55,000	20,000		250	23,200	49,970	148,420
Olive.....						4,000	13,650	19,650
Plattekill.....						4,200	19,150	23,350
Rochester.....						6,150	18,900	25,050
Rosendale.....		300			400	45,800	48,700	95,200
Saugerties.....		200				218,400	129,925	348,525
Shandaken.....						10,700	49,500	59,800
Shawangunk.....						5,950	12,150	18,100
Ulster.....						6,000	21,100	27,100
Wawarsing.....						16,250	48,075	64,325
Woodstock.....						3,825	23,800	27,625
Totals.....	\$8,200	\$124,472	\$180,000	\$578,850	\$1,150	\$395,445	\$1,842,475	\$3,130,582

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension money.	Miscellaneous.
\$8,600		\$14,900						\$8,405	
6,100		6,800	\$3,500					10,630	\$1,040
14,700		28,800	4,000		\$12,500		\$10,000	21,080	23,500
4,620		6,200	1,250					3,104	
24,100		57,300	16,800					18,155	45,000
182,000	\$11,462,100	411,700		55,700	50,000	15,000		105,115	525,950
4,900			30,000					4,000	
13,300		13,500	7,100					6,736	
12,000		21,800	3,400					7,206	1,350
26,080		60,000	74,800	50,000			5,000	8,375	1,600
\$303,400	\$11,462,100	\$621,600	\$140,850	\$105,700	\$62,500	\$15,000	\$15,000	\$190,794	\$598,440

COUNTY.

EXEMPTIONS.

\$3,770		\$1,250						\$465	
5,300	\$247,000	17,800	\$1,900					2,875	\$900
7,900		11,800							
1,500		600							
6,900		35,000	1,000					1,277	
293,700	8,000	781,000	83,300	\$153,200	\$31,600			68,050	383,150
300		900	100					40	
13,000		36,700						900	
5,750		17,200	5,225					4,900	
6,550		30,500						1,915	
73,200		44,950	2,190	20,000	1,000			1,820	5,250
4,000		9,150	800					3,680	2,172
4,200		14,500	2,500					2,150	
6,150		15,300	2,000					1,000	
3,800		41,600	1,600	400				5,500	42,800
95,900	3,000	107,200	6,975	600	1,000			11,150	122,700
9,700		20,950	18,000	5,700	1,000			3,850	600
4,950		9,400	1,050					1,700	1,000
6,000		17,000						4,100	
16,250		33,250	2,200					12,625	
3,825		20,600	1,250					1,950	
\$572,645	\$258,000	\$1,266,650	\$130,090	\$179,800	\$34,600			\$130,635	\$558,072

WARREN

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Bolton.....					\$4,000	\$5,700	\$12,150	\$21,850
Caldwell.....		\$6,740	\$9,000		1,500	4,050	23,335	44,425
Chester.....						2,550	7,700	10,250
Hague.....					500	1,450	4,510	6,460
Horicon.....						950	2,625	3,575
Johnsburg.....						7,400	16,075	23,475
Luzerne.....						10,800	50,345	61,145
Queensbury.....					300	8,550	35,675	44,525
Stony Creek.....						3,900	4,700	8,600
Thurman.....						2,250	2,065	4,315
Warrensburg.....			10,000			16,825	83,710	120,535
Glens Falls, city.....		50,000		\$529,400			565,775	1,145,175
Totals.....		\$56,740	\$19,000	\$529,400	\$6,300	\$64,425	\$819,265	\$1,495,180

WASHINGTON

REAL ESTATE

Argyle.....		\$50,000			\$7,600	\$271,100	\$328,700
Cambridge.....				\$2,000	5,900	14,064	21,964
Dresden.....					3,000	2,905	5,905
Easton.....	\$220			7,000	7,850	12,864	27,944
Fort Ann.....					10,850	76,255	87,105
Fort Edward.....			4,000		19,000	84,050	107,050
Granville.....					110,000	103,700	213,700
Greenwich.....					70,900	157,182	228,082
Hampton.....				575	2,700	5,245	8,520
Hartford.....					6,090	21,180	27,270
Hebron.....					6,400	38,650	45,050
Jackson.....					5,450	4,475	9,925
Kingsbury.....	500,000	40,000			66,000	141,230	747,230
Putnam.....	100			500	2,400	3,750	6,750
Salem.....		35,000			39,000	97,500	171,500
White Creek.....					39,700	118,650	158,350
Whitehall.....		50,000			107,100	161,258	318,358
Totals.....		\$550,330	\$129,000		\$10,075	\$510,000	\$1,313,958

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$5,700		\$8,800						\$3,350	\$4,000
4,000	\$8,600	11,400	\$2,600		\$1,500			735	15,790
2,550		6,700	1,000						
1,450		1,610	300					2,600	500
950		1,900	550					275	
7,400		14,400	1,675						
10,800		47,200	1,200					1,945	
8,550		7,550	18,95					0,175	300
3,900		4,200	100					400	
2,250		2,200						465	
16,825		38,000	40,000	\$10,000	4,000		\$8,000	3,710	
175,600	22,000	389,000	10,000	40,000	7,000	\$40,000		87,775	373,800
\$239,975	\$30,600	\$532,860	\$76,375	\$50,000	\$12,500	\$10,000	\$8,000	\$110,430	\$394,390

COUNTY.

EXEMPTIONS.

\$7,600		\$51,600	\$218,000	\$50,000				\$3,500	
5,900		10,000	1,400					2,664	\$2,000
3,000		1,600						930	275
7,850		8,000	1,000		\$2,000			3,864	5,230
10,850		22,800	48,950					4,505	
16,000	\$2,500	27,600	34,000				\$4,000	19,950	3,000
32,100		83,600	19,000	1,000					78,000
64,900		131,600	400		2,000			23,182	6,000
2,760		3,440	230					1,575	575
6,090		13,600	1,350					6,230	
6,400		36,600	1,750					300	
5,450			150					4,325	
66,000		119,800	2,500					18,930	540,000
2,400		3,500	250						600
38,000		79,000	1,000		3,000			14,500	36,000
37,200		78,250	800				39,600		2,500
41,500		93,000	41,000	7,900	1,000			18,358	115,600
\$354,000	\$2,500	\$763,990	\$369,780	\$58,900	\$8,000		\$43,600	\$122,813	\$789,780

WAYNE

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Arendia.....		\$250,000			\$48,000	\$113,800	\$760,628	\$1,172,428
Butler.....						5,800	22,959	28,759
Galen.....					10,500	38,000	119,376	167,876
Huron.....					1,000	6,100	20,635	37,735
Lyons.....		310,000	\$164,000		191,100	85,500	181,708	931,908
Macedon.....		136,500				10,300	73,600	220,400
Marion.....						10,250	92,919	103,169
Ontario.....						16,300	82,055	98,355
Palmyra.....		30,000			12,000	60,000	290,950	392,950
Rose.....						15,400	81,478	96,878
Savannah.....						20,120	40,174	60,294
Sodus.....						10,450	115,039	125,489
Walworth.....						17,750	65,927	83,677
Williamson.....						10,950	65,640	76,590
Wolcott.....						47,100	151,947	199,047
Totals.....		\$726,500	\$164,000		\$262,600	\$467,820	\$2,174,645	\$3,795,565

WESTCHESTER

REAL ESTATE

Bedford.....		\$250,000				\$50,200	\$223,810	\$524,010
Cortlandt.....		25,000			\$2,100	419,500	2,783,800	3,220,400
Eastchester.....						198,000	36,650	234,650
Greenburg.....			\$17,000		70,000	751,700	3,516,390	4,355,090
Harrison.....		700				74,900	113,400	189,000
Lewisboro.....						7,400	55,000	62,400
Mamaroneck.....					8,600	208,000	225,550	450,150
Mt. Pleasant.....			75,000			200,500	2,205,950	2,481,450
Mt. Vernon, city.....		50,000		\$808,125			1,143,150	2,001,275
Newcastle.....						29,500	105,600	135,100
New Rochelle, city.....	\$1,200,000			842,740			890,400	2,933,140
North Castle.....		350				9,800	171,050	181,200
North Salem.....					1,500	5,100	29,150	35,750
Ossining.....		1,500,200				229,000	1,001,768	2,730,968
Pelham.....					2,000	54,200	64,400	120,600
Poundridge.....						2,500	17,931	20,431
Rye.....						377,700	992,800	1,300,500
Scarsdale.....					5,000	35,000	31,000	71,000
Somers.....						17,100	39,700	56,800
White Plains.....		3,550,500		4,625,971		1,287,350	2,636,800	7,474,650
Yonkers, city.....		80,000	30,000	*200,000			4,574,770	9,310,741
Yorktown.....						16,500	147,300	363,800
Totals.....	\$1,200,000	\$5,456,750	\$122,000	\$6,476,826	\$89,200	\$3,971,950	\$20,946,367	\$38,263,103

* N. Y. City property.

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$53,100		\$165,150	\$195,000	\$368,875	\$20,000		\$2,000	\$31,603	\$336,700
5,800		10,700	1,150					11,109	
36,000		62,000	41,400					15,978	12,500
6,100		8,000	16,600					6,035	1,000
67,500		172,500	171,100	42,000			10,000	8,808	460,000
9,800	\$800	40,000	26,300					6,500	137,000
10,250		38,000	50,000					4,919	
16,300		26,100	49,480					6,475	
40,000		131,300	150,000				12,000	9,650	50,000
12,400		25,000	38,550					17,928	3,000
19,870		12,200	22,500					5,474	250
10,450		50,425	46,700					17,014	
17,750		30,400	29,175					6,352	
10,950		27,400	36,699					1,556	
45,500		51,850	77,475					22,622	1,600
\$361,770	\$800	\$851,025	\$952,100	\$410,875	\$20,000		\$24,000	\$172,545	\$1,002,050

COUNTY.

EXEMPTIONS.

\$37,700	\$2,500	\$128,500	\$12,600	\$75,000				\$5,210	\$262,50
362,500	673,500	221,800	45,500	1,832,500				\$9,500	85,100
184,000		17,650	5,500	13,500					14,000
441,000	400,000	919,000	207,500	1,889,000	\$22,000		\$60,000	5,890	380,700
74,900		84,500	12,900						16,700
7,400		51,300	1,900					1,800	
140,500		87,000	8,550	140,000					74,100
149,000	491,000	301,000	1,126,000	330,500	25,000			4,450	51,500
598,325	52,700	681,525	10,000	393,000	60,000			2,925	209,800
29,500	50,000	32,100	23,500						
459,000		677,500	41,900	119,000		\$40,000		10,800	1,594,940
9,800		42,500	1,000	125,750				1,800	350
5,100		29,000	150						1,500
229,000	119,000	735,500	35,000	95,000				17,266	1,500,200
37,200	8,000	54,500						1,900	19,000
2,500		10,900						7,031	
276,200	73,000	428,000	37,500	365,000	16,000			9,300	95,500
33,000		31,000							7,000
17,100		34,700	5,000						
437,900	78,750	695,700	86,550	4,332,950	20,000	55,500		14,350	1,752,950
1,558,670	934,500	1,893,000	327,000	1,335,500	62,000	23,400	4,500	19,870	3,152,301
16,500		145,300	2,000						200,000
\$5,096,795	\$2,885,950	\$7,334,975	\$1,990,050	\$11,046,700	\$205,000	\$118,900	\$61,500	\$112,092	\$9,408,141

WYOMING

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Arcade.....						\$17,900	\$45,215	\$63,115
Attlea.....					\$2,000	19,200	62,712	83,912
Bennington.....						7,450	17,886	25,336
Castile.....					6,000	58,750	91,850	196,600
Covington.....					500	4,300	4,008	9,568
Eagle.....						5,350	13,330	18,680
Gainesville.....					4,000	21,200	37,325	62,525
Genesee Falls.....					200	2,900	13,615	16,615
Java.....						7,500	43,550	51,050
Middlebury.....						17,550	31,450	49,000
Orangeville.....						2,800	10,300	13,100
Per y.....					23,500	72,500	366,063	462,063
Pike.....						5,350	19,575	24,925
Sheldon.....						6,000	30,350	36,350
Warsaw.....			\$56,000		20,000	27,200	129,150	232,350
Wethersfield.....						4,300	8,310	12,610
Totals.....			\$56,000		\$56,200	\$310,150	\$924,689	\$1,347,039

YATES

REAL ESTATE

Barrington.....					\$5,000	\$11,425	\$16,425
Benton.....					5,100	42,994	48,094
Italy.....					4,200	12,550	16,750
Jerusalem.....					10,200	144,894	155,094
Middlesex.....					\$500	5,800	16,750
Milo.....			\$81,000			67,000	157,560
Potter.....						12,750	34,630
Starkey.....					1,000	65,700	48,125
Torrey.....						4,400	6,500
Totals.....			\$81,000		\$1,500	\$180,150	\$475,428

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic and historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$16,000		\$38,500	\$2,500		\$700			\$4,215	\$1,200
19,200	\$6,000	44,000	6,200					5,912	2,000
7,450		15,800	590					1,496	
10,750		38,200	39,000		10,000			4,650	84,000
4,300		2,500	800					708	500
5,350		7,700	400					5,230	
21,200		32,200	2,850					2,275	4,000
2,800		11,675	615					1,325	200
7,500	3,500	37,975	350					1,725	
7,050		28,200	2,050		1,200				10,500
2,800		7,400	1,200					1,700	
70,000		161,900	169,000				\$3,500	35,163	22,500
5,350		8,400	1,650		700			8,825	
6,000		29,300	1,050						
20,200		89,300	2,850	\$2,000	10,000		5,000	35,000	68,000
4,300		6,100	550					1,660	
\$210,250	\$9,500	\$559,750	\$231,655	\$2,000	\$22,600		\$8,500	\$109,884	\$192,900

COUNTY.

EXEMPTIONS.

\$5,000		\$6,600	\$50					\$4,775	
5,100		33,444	3,800					5,750	
4,200		7,500	800					4,100	\$150
10,200	\$100,000	16,700	5,450	\$14,400				8,344	
5,800		9,500	1,200					6,050	500
61,000		125,600	1,600				\$6,000	30,360	81,000
12,750		21,900	6,500					6,230	
65,100		30,500	5,000					12,625	1,600
4,400		3,700	900					1,900	
\$173,550	\$100,000	\$255,444	\$25,300	\$14,400			\$6,000	\$80,134	\$83,250

RECAPITULATION

REAL ESTATE

COUNTIES.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Albany.....	\$2,149,374	\$31,001,600	\$524,150	\$7,326,635		\$226,550	\$15,288,932	\$56,517,281
Allegany.....		15,595	85,000		\$16,850	318,365	1,184,798	1,620,608
Broome.....	150,000	1,740,000	1,080,000	3,310,450	12,500	352,770	2,376,018	9,021,738
Cattaraugus.....		56,000	140,000	382,150	45,800	391,425	1,192,927	2,208,100
Cayuga.....	102,000	1,429,980	183,000	1,191,500	1,550	224,500	2,823,329	5,955,559
Chautauque.....	213,000	302,268	124,000	1,869,500	6,390	642,745	2,936,345	6,144,249
Chemung.....	180,000	1,575,450	199,000	1,059,500	3,000	158,255	2,097,765	5,272,975
Chenango.....		325,260	81,500		15,500	305,165	995,993	1,723,415
Clinton.....	833,900	1,854,840	95,000	338,400	4,400	125,165	956,425	4,205,130
Columbia.....		465,775	292,000	496,500	41,500	267,210	1,159,307	2,722,292
Cortland.....		275,475	47,000	117,700	9,500	167,225	862,028	1,478,928
Delaware.....		30,000	52,200		11,000	226,135	520,445	839,740
Dutchess.....	120,000	4,032,555	275,000	606,500	15,975	487,300	6,111,191	11,645,324
Erie.....	6,466,775	5,702,255	1,209,515	18,180,665	48,800	657,575	20,913,780	53,203,365
Essex.....	7,000	75,000	12,000		26,475	148,000	578,220	846,695
Franklin.....		68,000	78,000		13,320	153,255	351,390	683,935
Fulton.....	63,000	41,038	117,000	404,500		40,445	990,937	1,656,979
Genesee.....		500,000	265,000		14,100	673,525	2,282,735	3,735,390
Greene.....		30,000	60,000			327,000	568,271	985,271
Hamilton.....		40	18,000		2,000	30,850	27,661	78,551
Herkimer.....		353,000	116,000	276,000	2,100	780,935	1,173,227	2,701,312
Jefferson.....	1,559,100	79,000	255,000	1,530,500	37,400	550,480	2,296,427	6,307,907
Lewis.....		920	80,000		650	220,425	277,965	579,990
Livingston.....		121,200	130,000		17,500	738,650	781,160	1,788,510
Madison.....		40,535	215,500	293,700	15,400	381,005	1,456,050	2,402,190
Monroe.....	671,500	1,763,350	1,224,250	5,205,550	12,100	463,600	11,623,964	20,954,314
Montgomery.....	10,400	1,182,870	93,500	321,100	18,000	171,450	1,128,280	2,925,600
Nassau.....	900	10,000	275,000		87,500	1,171,900	4,075,660	5,620,900
New York, Greater.....	69,479,300	2,090,150	3,484,400	872,656,230			293,891,368	1,241,604,440
Niagara.....	514,000	1,921,826	84,500	1,873,000	73,200	168,500	2,810,694	7,445,724
Oneida.....	510,000	2,250,125	1,087,000	1,397,650	33,150	368,540	5,567,270	11,213,735
Onondaga.....	250,000	1,314,550	2,281,500	10,237,800	11,250	603,950	9,570,918	24,269,988
Ontario.....	75,000	280,074	190,000	459,700	35,400	556,050	2,625,145	4,221,369
Orange.....	10,293,900	1,218,500	189,000	751,185	2,100	680,32	3,474,423	16,609,433
Oriens.....		1,930,000	185,000		800	324,490	2,250,192	4,699,482
Oswego.....	1,305,200	241,300	202,285	804,550	18,430	351,045	1,455,529	4,378,339
Otsego.....		226,800	275,100		46,000	792,350	915,170	2,255,420
Putnam.....			10,000		17,000	83,400	329,575	439,975
Rensselaer.....	480,000	289,125	690,000	2,403,900	2,900	221,500	6,690,919	10,778,374
Rockland.....	100,000	25,860	60,000		5,000	407,000	1,009,900	2,204,760
St. Lawrence.....	108,000	6,563,650	255,000	317,200	207,300	552,310	2,038,905	10,102,425
Saratoga.....		53,550	208,225		91,200	473,925	1,054,870	1,881,770
Schenectady.....		125,400	435,000	2,424,150	90	92,400	3,212,435	6,319,495
Schoharie.....		475	34,000		22,000	192,180	636,403	885,038
Schuyler.....					5,000	40,700	255,505	301,205
Seneca.....		1,603,900	90,000		3,500	280,100	882,085	2,809,585
Steuben.....	12,000	83,400	320,000	530,500	850	445,525	3,459,739	4,852,014
Suffolk.....	862,000	4,652,000	185,000		45,100	1,013,400	2,444,200	9,201,700
Sullivan.....		100	22,000			78,290	1,263,630	381,490
Tioga.....		1,595	186,000			247,530	1,263,550	1,698,673
Tompkins.....	8,000	1,590	51,950	670,000	15,800	193,000	12,599,011	13,515,384
Ulster.....	8,200	124,472	180,000	578,850	1,150	395,445	1,842,475	3,130,592
Warren.....		56,740	19,000		6,300	64,425	819,265	1,495,130
Washington.....		550,330	129,000		10,075	510,000	1,313,918	2,513,363
Wayne.....		726,300	164,000		262,600	467,820	2,174,615	3,795,565
Westchester.....	1,200,000	5,456,750	122,000	6,476,836	89,200	3,971,950	20,918,367	38,263,103
Wyoming.....			56,000		56,200	310,150	911,489	1,347,039
Yates.....			81,000		1,500	180,150	475,328	738,078
Totals.....	\$97,732,549	\$84,860,768	\$18,603,575	\$915,021,801	\$1,542,205	\$24,491,425	\$474,929,173	\$1,647,184,496

STATE BOARD OF TAX COMMISSIONERS.

Y COUNTIES.

EXEMPTIONS.

Public Schools, etc.	Private Schools, etc.	Religious, etc.	Cemeteries.	Benovolent, etc.	Scientific, etc.	Moral, etc.	Agricul- tural, etc.	Ponzo
642,050	\$1,216,900	\$6,722,450	\$5,141,600	\$1,661,500	\$321,100	\$430,200	\$15,000	\$161.
250,215	128,100	535,400	383,485	48,100	22,600		8,500	139.
920	33,000	1,461,995	104,090	1,776,000	90,000	100		370.
925	173,900	986,195	109,765	94,000	9,500	10,500	17,000	168.
200	802,000	1,208,050	298,545	141,000	45,000	129,000	3,000	256.
145	178,000	1,377,205	451,015	204,900	276,700	60,800	8,000	279.
255	244,000	1,217,375	203,250	311,100	15,000	19,000	9,200	244.
315		409,015	380,390	351,500	43,000	5,000	17,500	175.
465	242,000	608,775	7,500	358,000	7,450	5,000	5,000	34.
210	335,500	822,325	142,085	114,800	16,400	27,000	105,000	51.
675		429,390	215,425	25,000	27,000		55,600	119.
335		300,030	35,225	9,500	13,000		12,200	69.
100	3,211,012	1,944,800	247,805	1,556,500	155,475	96,500		69.
280	1,695,180	12,273,405	2,200,325	7,308,885	599,975	304,429	83,775	468.
000	3,000	211,655	68,650	281,000	10,900		5,000	54.
755	57,080	230,800	17,985	30,500	4,000		20,800	52.
745		545,350	60,470	65,000	70,000	9,000	124,750	157.
825	585,000	671,175	1,311,110	75,000	55,000	8,000	50,000	72.
18,000	8,000	407,400	43,700	11,000	29,000	10,000	3,500	54.
850		23,100	1,230				10,000	3.
885	155,000	725,250	119,125	81,500	40,000		10,000	107.
16,000		1,324,450	457,500	244,000	105,000	38,000	177,475	250.
825	800	197,700	12,575	30,000			18,000	44.
650	88,300	510,500	62,100	101,000	15,000		3,400	100.
705	581,400	574,750	108,955	77,500	15,300		16,000	175.
650	2,100,850	6,819,350	928,150	1,955,700	50,100	714,850	22,000	532.
950	53,500	715,850	147,000	108,000	38,500		15,000	85.
500	1,431,800	2,328,895	80,400	206,500	15,000		75,000	28.
500	41,086,225	149,723,420	22,433,150	98,288,675	25,285,500	6,513,725	63,200	470.
900	549,100	1,028,100	738,465	108,500	75,000	95,000	14,500	97.
900	523,150	2,384,710	297,100	1,194,200	29,400	714,000	13,000	442.
450	1,622,000	5,000,700	1,417,125	1,291,100	375,000	71,800		498.
300	351,600	1,172,398	691,891	199,500	6,500	73,000	21,500	120.
225	10,125,000	2,248,125	685,400	1,191,850	38,600	3,000	9,000	137.
700	19,200	703,800	1,444,700	275,000	40,000		10,000	54.
545		1,033,080	318,680	176,300	10,000	50,000	24,000	270.
050	15,000	612,450	170,575	165,000	32,000	15,000	30,000	106.
900		278,400	30,925			3,000	5,000	11.
900	889,300	3,038,950	603,815	1,242,800	345,400	239,500	2,500	251.
1,151,000	469,850	829,200	41,000	279,000	21,000	6,000		10.
202,800	282,900	953,510	647,135	6,155,000	66,500		70,055	179.
985,110		676,100	265,600	23,225	8,000	12,000	22,500	89.
229,825	48,800	1,651,975	391,191	441,000	70,000	61,000		65.
939,720	887,000	337,400	249,235	4,000			22,000	41.
135,280	40,000	92,705	92,520		5,000			30.
40,700	19,000	601,200	87,080	1,055,000	3,000			84.
213,700	47,800	1,359,400	580,065	1,280,000	25,000	16,000	25,800	278.
632,225	10,000	1,620,650	440,550	4,833,000	60,000		10,000	65.
879,100	2,300	134,625	33,410	82,800	2,500			18.
67,990	2,500	399,770	745,152	29,000	18,000		16,000	99.
208,430	11,462,100	801,000	140,850	105,700	62,500	15,000	15,000	190.
203,400	258,000	1,208,650	130,090	179,900	34,000	40,000	8,000	130.
572,645	20,600	632,860	76,375	50,000	12,500			110.
289,975	2,500	760,800	360,780	58,000	8,000		43,000	122.
334,000	800	851,025	932,100	410,875	20,000		21,000	172.
331,770	2,885,950	7,354,975	1,990,650	11,040,700	205,600	118,900	61,500	112.
9,090,795	9,500	550,760	231,635	2,000	22,000		8,500	104.
219,250	100,000	765,444	25,300	14,000			6,000	80.
173,550								
2,273,430	\$85,124,497	\$233,972,852	\$49,629,025	\$147,531,310	\$29,237,900	\$10,001,700	\$1,412,355	\$8,507.

STATEMENT showing aggregate special franchise valuations in the several cities and towns of the State as made by the State Board of Tax Commissioners for the year 1908.

County.	Cities and towns.	Special franchise.
Albany.....	Albany, city.....	\$5,144,400
	Berne.....	7,105
	Bethlehem.....	33,825
	Coeymans.....	39,485
	Cohoes, city.....	439,725
	Colonie.....	562,250
	Green Island.....	287,900
	Guilderland.....	8,600
	Knox.....	1,530
	New Scotland.....	20,475
	Rensselaerville.....	3,915
	Watervliet, city.....	574,350
	Westerlo.....	1,885
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Allegany.....	Alfred.....	\$20,145
	Allen.....	1,250
	Alma.....	18,105
	Almond.....	13,145
	Amity.....	20,425
	Andover.....	24,565
	Angelica.....	21,500
	Belfast.....	13,200
	Birdsall.....	945
	Boliver.....	40,825
	Burns.....	11,895
	Caneadea.....	2,850
	Centerville.....	610
	Clarksville.....	3,950
	Cuba.....	32,000
	Friendship.....	29,400
	Genesee.....	47,100
	Granger.....	1,530
	Grove.....	3,370
	Hume.....	10,250
	Independence.....	13,475
	New Hudson.....	1,325
	Rushford.....	3,725
	Scio.....	19,495
	Ward.....	1,445
	Wellsville.....	114,980
	West Almond.....	1,380
	Willing.....	12,140
	Wirt.....	21,825
		<hr/>
Broome.....	Barker.....	\$5,425
	Binghamton, city.....	1,032,575
	Binghamton.....	3,100
	Chenango.....	12,510
	Colesville.....	10,969
	Conklin.....	6,085
	Dickinson.....	19,775
	Fenton.....	2,025
	Kirkwood.....	4,825
	Lisle.....	22,490
		<hr/>
		506,850

County.	Cities and towns.	Special franchises.	
Broome—Con...	Maine.....	\$21,675	
	Nanticoke.....	3,225	
	Sanford.....	40,930	
	Triangle.....	19,255	
	Union.....	166,327	
	Vestal.....	14,285	
	Windsor.....	8,420	
			\$1 393 896
Cattaraugus....	Allegany.....	\$62,300	
	Ashford.....	14,600	
	Carrollton.....	41,700	
	Cold Spring.....	4,625	
	Conewango.....	3,975	
	Dayton.....	12,045	
	East Otto.....	3,250	
	Elko.....	1,325	
	Ellicottville.....	18,900	
	Farmersville.....	6,125	
	Franklinville.....	12,900	
	Freedom.....	5,850	
	Great Valley.....	25,400	
	Hinsdale.....	5,600	
	Humphrey.....	1,925	
	Ischua.....	6,850	
	Leon.....	3,125	
	Little Valley.....	33,875	
	Lyndon.....	250	
	Machias.....	5,325	
	Mansfield.....	3,175	
	Napoli.....	5,810	
	New Albion.....	14,000	
	Olean, city.....	287,335	
	Olean.....	91,225	
	Otto.....	3,650	
	Perrysburg.....	12,450	
	Persia.....	30,900	
	Portville.....	49,625	
	Randolph.....	21,800	
	Red House.....	2,180	
	Salamanca.....	111,550	
	South Valley.....	5,150	
	Yorkshire.....	9,025	
			917 820
Cayuga.....	Auburn, city.....	\$854,550	
	Aurelius.....	53,200	
	Brutus.....	110,430	
	Cato.....	8,650	
	Conquest.....	5,905	
	Fleming.....	11,050	
	Genoa.....	4,300	
	Ira.....	8,595	
	Ledyard.....	9,450	
	Locke.....	3,425	
	Mentz.....	10,675	
	Montezuma.....	4,700	
	Moravia.....	29,200	
	Niles.....	6,550	
	Owasco.....	17,325	
	Scipio.....	11,750	
	Sempronius.....	7,100	

County.	Cities and towns.	Special franchises.	
Cayuga—Con	Sennett.....	\$56,600	
	Springport.....	10,250	
	Sterling.....	9,010	
	Summerhill.....	2,550	
	Throop.....	11,775	
	Venice.....	8,100	
	Victory.....	6,870	
		<hr/>	
			\$1,262,010
Chautauqua	Arkwright.....	\$1,750	
	Busti.....	82,000	
	Carroll.....	15,300	
	Charlotte.....	4,590	
	Chautauqua.....	111,290	
	Cherry Creek.....	8,200	
	Clymer.....	6,200	
	Dunkirk, city.....	561,000	
	Dunkirk.....	10,800	
	Ellery.....	4,840	
	Ellicott.....	69,825	
	Ellington.....	4,245	
	French Creek.....	3,730	
	Gerry.....	6,110	
	Hanover.....	148,125	
	Harmony.....	20,625	
	Jamestown, city.....	612,070	
	Kiantone.....	6,570	
	Mina.....	3,795	
	Poland.....	12,100	
	Pomfret.....	112,900	
	Portland.....	62,150	
	Ripley.....	64,475	
	Sheridan.....	44,125	
	Sherman.....	10,775	
	Stockton.....	3,725	
	Villanova.....	3,300	
	Westfield.....	145,550	
		<hr/>	
			2,140,165
Chemung	Ashland.....	\$4,000	
	Baldwin.....	1,750	
	Big Flats.....	11,045	
	Catlin.....	3,150	
	Chemung.....	18,825	
	Elmira, city.....	1,272,650	
	Elmira.....	58,475	
	Erin.....	4,100	
	Horseheads.....	108,530	
	Southport.....	16,335	
	Van Etten.....	7,510	
	Veteran.....	9,860	
		<hr/>	
			1,516,230
Chenango	Afton.....	\$12,255	
	Bainbridge.....	17,525	
	Columbus.....	2,700	
	Coventry.....	2,580	
	German.....	425	
	Greene.....	10,715	
	Guilford.....	12,545	
	Lincklaen.....	750	
	McDonough.....	2,785	
	New Berlin.....	16,525	
	North Norwich.....	5,150	

County.	Cities and towns.	Special franchisees.	
Chenango—Con.	Norwich.....	\$160,515	
	Otselic.....	4,410	
	Oxford.....	19,625	
	Pharsalia.....	625	
	Pitcher.....	1,800	
	Plymouth.....	5,710	
	Preston.....	2,460	
	Sherburne.....	9,350	
	Smithville.....	1,280	
	Smyrna.....	2,450	
			\$292,180
Clinton.....	Altona.....	\$1,300	
	Ausable.....	12,125	
	Beekmantown.....	8,800	
	Black Brook.....	12,100	
	Champlain.....	49,025	
	Chazy.....	10,775	
	Clinton.....	4,000	
	Dannemora.....	2,175	
	Ellenburg.....	6,500	
	Moers.....	7,150	
	Peru.....	11,625	
	Plattsburg, city.....	123,600	
	Plattsburg.....	20,175	
	Saranac.....	5,350	
	Schuyler Falls.....	4,700	
			279,400
Columbia.....	Ancram.....	\$3,350	
	Austerlitz.....	735	
	Canaan.....	3,800	
	Chatham.....	47,675	
	Claverack.....	19,350	
	Clermont.....	9,850	
	Copake.....	4,550	
	Gallatin.....	1,250	
	Germantown.....	4,575	
	Ghent.....	43,365	
	Greenport.....	17,900	
	Hillsdale.....	3,510	
	Hudson, city.....	170,050	
	Kinderhook.....	18,600	
	Livingston.....	18,500	
	New Lebanon.....	3,200	
	Stockport.....	14,350	
	Stuyvesant.....	20,000	
	Taghkanick.....	900	
			405,510
Cortland.....	Cincinnatus.....	\$5,775	
	Cortland, city.....	273,525	
	Cortlandville.....	51,075	
	Cuyler.....	3,300	
	Freetown.....	2,375	
	Harford.....	2,630	
	Homer.....	60,855	
	Lapeer.....	3,550	
	Marathon.....	13,445	
	Preble.....	10,900	
	Scott.....	3,500	
	Solon.....	3,500	
	Taylor.....	1,900	

County.	Cities and towns.	Special franchises.	
Cortland—Con.	Truxton.....	\$3,450	
	Virgil.....	10,900	
	Willett.....	2,610	\$453,290
Delaware.....	Andes.....	\$9,150	
	Bovina.....	1,740	
	Colchester.....	6,050	
	Davenport.....	6,600	
	Delhi.....	17,140	
	Deposit.....	16,195	
	Franklin.....	8,740	
	Hamden.....	19,375	
	Hancock.....	29,050	
	Harpersfield.....	11,300	
	Kortright.....	5,775	
	Masonville.....	3,525	
	Meredith.....	6,075	
	Middletown.....	23,255	
	Roxbury.....	10,975	
	Sidney.....	54,975	
	Stamford.....	17,975	
	Tompkins.....	2,300	
	Walton.....	49,305	299,500
Dutchess.....	Amenia.....	\$17,000	
	Beekman.....	4,350	
	Clinton.....	4,100	
	Dover.....	18,375	
	East Fishkill.....	18,100	
	Fishkill.....	158,525	
	Hyde Park.....	21,075	
	La Grange.....	16,050	
	Milan.....	4,050	
	Northeast.....	16,425	
	Pawling.....	10,375	
	Pine Plains.....	7,225	
	Pleasant Valley.....	7,350	
	Poughkeepsie, city.....	761,200	
	Poughkeepsie.....	112,300	
	Red Hook.....	18,815	
	Rhinebeck.....	50,975	
	Stanford.....	5,250	
	Union Vale.....	2,500	
	Wappinger.....	5,750	
	Washington.....	17,900	1,277,690
Erie.....	Alden.....	\$46,000	
	Amherst.....	122,450	
	Aurora.....	79,450	
	Boston.....	7,100	
	Buffalo, city.....	21,361,549	
	Brant.....	29,250	
	Cheektowaga.....	260,450	
	Clarence.....	21,800	
	Colden.....	2,700	
	Collins.....	69,600	
	Concord.....	51,025	
	East Hamburg.....	119,050	
	Fden.....	39,000	
	Elma.....	14,825	
	Evans.....	55,850	
	Grand Island.....	2,500	

County.	Cities and towns.	Special franchises.	
Erie—Con.	Hamburg	\$285,750	
	Holland	17,700	
	Lancaster	181,150	
	Marilla	1,470	
	Newstead	52,660	
	North Collins	66,450	
	Sardinia	13,500	
	Tonawanda, city	311,375	
	Tonawanda	170,800	
	Wales	9,750	
	West Seneca	462,275	
			\$23,855,479
Essex	Chesterfield	\$14,100	
	Crown Point	10,850	
	Elizabethtown	18,150	
	Essex	6,085	
	Jay	5,300	
	Keene	15,675	
	Lewis	4,300	
	Minerva	1,650	
	Moriah	35,585	
	Newcomb	400	
	North Elba	19,975	
	North Hudson	850	
	Saint Armand	5,355	
	Schroon	5,385	
	Ticonderoga	52,400	
	Westport	20,115	
	Willsboro	4,935	
	Wilmington	665	
			221,775
Franklin	Altamont	\$34,225	
	Bangor	7,810	
	Belmont	7,150	
	Bombay	4,100	
	Brandon	480	
	Brighton	5,075	
	Burke	5,575	
	Chateaugay	18,150	
	Constable	3,325	
	Dickinson	1,175	
	Duane	5,050	
	Fort Covington	8,500	
	Franklin	6,750	
	Harriettstown	44,125	
	Malone	69,275	
	Moir	5,850	
	Santa Clara	3,150	
	Waverly	5,450	
	Westville	3,300	
			238,515
Fulton	Bleecker	\$300	
	Broadalbin	4,500	
	Caroga	1,950	
	Ephratah	11,700	
	Gloversville, city	363,035	
	Johnstown, city	175,550	
	Johnstown	36,400	
	Mayfield	8,375	
	Northampton	3,775	

County.	Cities and towns.	Special franchises.	
Fulton—Con...	Oppenheim.....	\$16,450	
	Perth.....	21,150	
	Stratford.....	1,375	
			\$644,560
Genesee.....	Alabama.....	\$9,775	
	Alexander.....	20,775	
	Batavia.....	410,075	
	Bergen.....	24,800	
	Bethany.....	15,475	
	Byron.....	9,850	
	Darien.....	28,900	
	Elba.....	9,950	
	Le Roy.....	94,225	
	Oakfield.....	13,875	
	Pavilion.....	42,150	
	Pembroke.....	35,125	
	Stafford.....	12,800	
			727,775
Greene.....	Ashland.....	\$1,540	
	Athens.....	16,050	
	Cairo.....	12,200	
	Catskill.....	192,225	
	Coxsackie.....	22,725	
	Durham.....	3,385	
	Greenville.....	8,040	
	Hunter.....	42,300	
	Jewett.....	2,300	
	Lexington.....	1,355	
	New Baltimore.....	13,400	
	Prattville.....	3,360	
	Windham.....	6,075	
			324,955
Hamilton.....	Arietta.....	\$115	
	Hope.....	200	
	Indian Lake.....	1,325	
	Inlet.....	14,825	
	Lake Pleasant.....	1,575	
	Long Lake.....	9,100	
	Morehouse.....	225	
	Wells.....	220	
			27,585
Herkimer.....	Columbia.....	\$1,350	
	Danube.....	12,650	
	Fairfield.....	7,350	
	Frankfort.....	87,755	
	German Flats.....	193,225	
	Herkimer.....	129,300	
	Litchfield.....	1,160	
	Little Falls, city.....	189,950	
	Little Falls.....	20,575	
	Manheim.....	30,925	
	Newport.....	17,450	
	Norway.....	1,925	
	Ohio.....	690	
	Russia.....	3,025	
	Salisbury.....	2,600	
	Schuyler.....	44,850	
	Stark.....	3,675	
	Warren.....	6,650	

County.	Cities and towns.	Special franchises.	
Herkimer—Con.	Webb.....	\$26,230	
	Wilmurt.....	325	
	Winfield.....	8,285	
			\$789,945
Jefferson.....	Adams.....	\$24,160	
	Alexandria.....	96,450	
	Antwerp.....	13,150	
	Brownville.....	52,425	
	Cape Vincent.....	8,600	
	Champion.....	14,700	
	Clayton.....	25,175	
	Ellisburg.....	16,825	
	Henderson.....	3,875	
	Hounsfield.....	18,025	
	Le Ray.....	21,350	
	Lorrain.....	4,600	
	Lyme.....	20,900	
	Orleans.....	5,225	
	Pamelia.....	21,500	
	Philadelphia.....	15,950	
	Rodman.....	5,600	
	Rutland.....	10,850	
	Theresa.....	11,575	
	Watertown, city.....	423,675	
	Watertown.....	15,700	
	Wilna.....	103,600	
	Worth.....	400	
			934,310
Lewis.....	Croghan.....	\$6,050	
	Denmark.....	7,875	
	Diana.....	10,175	
	Greig.....	2,800	
	Harrisburg.....	875	
	High Market.....	150	
	Lewis.....	250	
	Leyden.....	9,625	
	Lowville.....	38,360	
	Lyonsdale.....	6,700	
	Martinsburg.....	5,175	
	Montague.....	750	
	New Bremen.....	1,700	
	Osceola.....	1,000	
	Pinckney.....	800	
	Turin.....	2,675	
	Watson.....	700	
	West Turin.....	16,675	
			112,335
Livingston.....	Avon.....	\$57,400	
	Caledonia.....	42,775	
	Conesus.....	4,500	
	Geneseo.....	46,155	
	Groveland.....	14,650	
	Leicester.....	16,350	
	Lima.....	32,550	
	Livonia.....	21,275	
	Mount Morris.....	58,315	
	North Dansville.....	32,525	
	Nunda.....	20,450	
	Ossian.....	4,500	
	Portage.....	3,900	
	Sparta.....	10,500	

County.	Cities and towns.	Special franchises.	
Livingston, Con.	Springwater.....	\$10,600	
	West Sparta.....	9,550	
	York.....	26,050	\$412,045
Madison.....	Brookfield.....	\$7,350	
	Cazenovia.....	22,125	
	De Ruyter.....	9,075	
	Eaton.....	11,800	
	Fenner.....	400	
	Georgetown.....	1,350	
	Hamilton.....	15,450	
	Lebanon.....	1,375	
	Lenox.....	136,270	
	Lincoln.....	6,350	
	Madison.....	9,500	
	Nelson.....	3,500	
	Oneida, city.....	243,425	
	Smithfield.....	2,300	
	Stockbridge.....	4,025	
	Sullivan.....	23,300	497,595
Monroe.....	Brighton.....	\$112,725	
	Chili.....	17,750	
	Clarkson.....	12,565	
	Gates.....	80,350	
	Greece.....	176,225	
	Hamlin.....	11,550	
	Henrietta.....	32,000	
	Irondequoit.....	146,600	
	Mendon.....	53,800	
	Ogden.....	30,525	
	Parma.....	14,500	
	Penfield.....	29,000	
	Perinton.....	92,250	
	Pittsford.....	95,780	
	Riga.....	23,825	
	Rochester, city.....	11,781,225	
	Rush.....	28,100	
	Sweden.....	139,225	
	Webster.....	94,900	
	Wheatland.....	22,400	12,995,295
Montgomery....	Amsterdam, city.....	\$404,010	
	Amsterdam.....	29,900	
	Canajoharie.....	103,950	
	Charleston.....	2,060	
	Florida.....	28,185	
	Glen.....	21,575	
	Minden.....	91,675	
	Mohawk.....	50,975	
	Palatine.....	23,500	
	Root.....	4,200	
	Saint Johnsville.....	25,325	785,355
Nassau.....	Hempstead.....	\$1,061,200	
	North Hempstead.....	390,575	
	Oyster Bay.....	354,425	1,806,200
Niagara.....	Cambria.....	\$7,450	
	Hartland.....	9,800	
	Lewiston.....	53,050	

County.	Cities and towns.	Special franchises.	
Niagara — Con.	Lockport, city.....	\$570,750	
	Lockport.....	17,350	
	Newfane.....	23,500	
	Niagara Falls, city.....	1,489,825	
	Niagara.....	102,900	
	North Tonawanda, city.....	639,925	
	Pendleton.....	9,975	
	Porter.....	20,000	
	Royalton.....	41,650	
	Somerset.....	9,750	
	Wheatfield.....	72,050	
	Wilson.....	9,000	
			\$3,076,975
Oneida.....	Annsville.....	\$2,685	
	Augusta.....	6,510	
	Ava.....	200	
	Boonville.....	9,675	
	Bridgewater.....	3,185	
	Camden.....	16,180	
	Deerfield.....	87,525	
	Florence.....	1,775	
	Floyd.....	3,375	
	Forestport.....	6,425	
	Kirkland.....	48,750	
	Lee.....	2,825	
	Marcy.....	11,915	
	Marshall.....	7,350	
	New Hartford.....	172,400	
	Paris.....	9,565	
	Remsen.....	8,735	
	Rome, city.....	353,800	
	Sangerfield.....	17,475	
	Steuben.....	2,875	
	Trenton.....	35,450	
	Utica, city.....	2,970,750	
	Vernon.....	27,710	
	Verona.....	19,050	
	Vienna.....	14,250	
	Western.....	3,050	
	Westmoreland.....	16,600	
	Whitestown.....	236,450	
			4,096,335
Onondaga.....	Camillus.....	\$17,100	
	Cicero.....	6,425	
	Clay.....	17,075	
	De Witt.....	197,150	
	Elbridge.....	21,275	
	Fabius.....	9,995	
	Geddes.....	121,800	
	La Fayette.....	65,500	
	Lysander.....	57,275	
	Manlius.....	105,850	
	Marcellus.....	18,890	
	Onondaga.....	168,925	
	Otisco.....	1,850	
	Pompey.....	3,235	
	Salina.....	73,450	
	Skaneateles.....	98,650	
	Spafford.....	2,150	

County.	Cities and towns.	Special franchises.	
Onondaga, Con.	Syracuse, city.....	\$6,769,055	
	Tully.....	43,950	
	Van Buren.....	48,625	
			\$7,848,225
Ontario.....	Bristol.....	\$4,825	
	Canadice.....	4,125	
	Canandaigua.....	179,475	
	East Bloomfield.....	18,475	
	Farmington.....	23,080	
	Geneva, city.....	376,075	
	Geneva.....	14,970	
	Gorham.....	14,200	
	Hopewell.....	15,550	
	Manchester.....	47,490	
	Naples.....	14,025	
	Phelps.....	55,065	
	Richmond.....	5,900	
	Seneca.....	21,925	
	South Bristol.....	2,000	
	Victor.....	29,725	
	West Bloomfield.....	20,725	
			847,630
Orange.....	Blooming Grove.....	\$15,570	
	Chester.....	38,545	
	Cornwall.....	32,525	
	Crawford.....	1,560	
	Deer Park.....	10,625	
	Goshen.....	64,180	
	Greenville.....	3,600	
	Hamptonburg.....	6,550	
	Highlands.....	12,950	
	Middletown, city.....	217,025	
	Minisink.....	5,375	
	Monroe.....	19,270	
	Montgomery.....	65,625	
	Mount Hope.....	3,375	
	Newburg, city.....	423,100	
	Newburg.....	85,950	
	New Windsor.....	28,750	
	Port Jervis, city.....	175,575	
	Tuxedo.....	15,600	
	Wallkill.....	21,655	
	Warwick.....	22,475	
	Wawayanda.....	8,800	
	Woodbury.....	19,950	
			1,298,630
Orleans.....	Albion.....	\$155,725	
	Barre.....	19,000	
	Carlton.....	31,300	
	Clarendon.....	14,125	
	Gaines.....	20,190	
	Kendall.....	10,900	
	Murray.....	60,625	
	Ridgway.....	124,680	
	Shelby.....	11,025	
	Yates.....	24,300	
			471,870
Oswego.....	Albion.....	\$7,250	
	Constantia.....	15,750	
	Fulton, city.....	130,225	
	Granby.....	11,675	

County.	Cities and towns.	Special franchises.	
Oswego—Con.	Hannibal.....	\$11,055	
	Hastings.....	15,050	
	Mexico.....	22,885	
	New Haven.....	6,150	
	Orwell.....	800	
	Oswego, city.....	620,075	
	Oswego.....	17,760	
	Palermo.....	1,250	
	Parish.....	4,400	
	Redfield.....	600	
	Richland.....	43,900	
	Sandy Creek.....	14,950	
	Schroepfel.....	28,140	
	Scriba.....	18,625	
	Volney.....	6,450	
	West Monroe.....	775	
	Williamstown.....	2,750	
			\$980,515
Otsego.....	Burlington.....	\$4,340	
	Butternuts.....	3,670	
	Cherry Valley.....	7,045	
	Decatur.....	400	
	Edmeston.....	14,265	
	Exeter.....	1,300	
	Hartwick.....	10,050	
	Laurens.....	17,175	
	Maryland.....	17,100	
	Middlefield.....	6,700	
	Milford.....	8,235	
	Morris.....	6,235	
	New Lisbon.....	3,250	
	Oneonta.....	269,900	
	Otego.....	11,625	
	Otsego.....	104,150	
	Pittsfield.....	2,300	
	Plainfield.....	1,695	
	Richfield.....	25,385	
	Roseboom.....	2,065	
	Springfield.....	9,925	
	Unadilla.....	30,685	
	Westford.....	1,825	
	Worcester.....	16,300	
			575,620
Putnam.....	Carmel.....	\$10,650	
	Kent.....	7,750	
	Patterson.....	5,925	
	Philpstown.....	25,350	
	Putnam Valley.....	4,000	
	Southeast.....	48,350	
			102,025
Rensselaer.....	Berlin.....	\$3,800	
	Brunswick.....	28,765	
	East Greenbush.....	14,950	
	Grafton.....	5,150	
	Hoosick.....	104,010	
	Nassau.....	4,625	
	North Greenbush.....	13,275	
	Petersburg.....	5,000	
	Pittstown.....	15,300	
	Poestenkill.....	2,900	
	Rensselaer, city.....	1,249,325	

County.	Cities and towns.	Special franchises.	
Rensselaer Con.	Sand Lake.....	\$3,550	
	Schaghticoke.....	25,200	
	Schodack.....	45,275	
	Stephentown.....	4,435	
	Troy, city.....	2,979,925	
			\$4,505,485
Rockland.....	Clarkstown.....	\$63,700	
	Haverstraw.....	125,225	
	Orangetown.....	224,525	
	Ramapo.....	146,400	
	Stony Point.....	18,400	
			578,250
Saint Lawrence.	Brasher.....	\$5,000	
	Canton.....	68,250	
	Clifton.....	2,875	
	Colton.....	3,885	
	De Kalb.....	13,100	
	De Peyster.....	600	
	Edwards.....	4,450	
	Fine.....	4,240	
	Fowler.....	7,675	
	Gouverneur.....	52,650	
	Hammond.....	11,925	
	Hermon.....	1,250	
	Hopkinton.....	2,725	
	Lawrence.....	8,850	
	Lisbon.....	23,150	
	Louisville.....	5,675	
	Macomb.....	1,550	
	Madrid.....	7,425	
	Massena.....	73,825	
	Morristown.....	13,800	
	Norfolk.....	12,275	
	Ogdensburg, city.....	159,995	
	Oswegatchie.....	26,550	
	Parishville.....	5,025	
	Piercefield.....	1,825	
	Pierrepont.....	2,400	
	Pitcairn.....	30	
	Potsdam.....	77,725	
	Rossie.....	4,280	
	Russell.....	1,600	
	Stockholm.....	8,500	
	Waddington.....	4,200	
			617,305
Saratoga.....	Ballston.....	\$16,400	
	Charlton.....	4,650	
	Clifton Park.....	40,830	
	Corinth.....	11,100	
	Day.....	300	
	Edinburg.....	300	
	Galway.....	3,235	
	Greenfield.....	15,250	
	Hadley.....	1,400	
	Half Moon.....	140,900	
	Malta.....	16,750	
	Milton.....	145,300	
	Moreau.....	58,700	
	Nurthumberland.....	4,015	
	Saratoga Springs.....	381,600	
	Saratoga.....	46,150	

County.	Cities and towns.	Special franchises.	
Saratoga--Con.	Stillwater.....	\$95,200	
	Waterford.....	311,700	
	Wilton.....	9,800	
			\$1,303,580
Schenectady....	Duanesburg.....	\$11,995	
	Glenville.....	138,650	
	Niskayuna.....	171,750	
	Princeton.....	2,600	
	Rotterdam.....	105,375	
	Schenectady, city.....	2,278,550	
			2,708,920
Schoharie.....	Blenheim.....	\$960	
	Broome.....	1,085	
	Carlisle.....	2,180	
	Cobleskill.....	27,650	
	Conesville.....	1,230	
	Esperance.....	16,900	
	Fulton.....	1,325	
	Gilboa.....	5,325	
	Jefferson.....	6,175	
	Middleburg.....	14,800	
	Richmondville.....	11,430	
	Schoharie.....	17,710	
	Seward.....	3,475	
	Sharon.....	6,550	
	Summit.....	1,850	
	Wright.....	2,650	
			121,295
Schuyler.....	Catherine.....	\$13,250	
	Cayuta.....	1,700	
	Dix.....	71,670	
	Hector.....	21,680	
	Montour.....	28,425	
	Orange.....	2,750	
	Reading.....	13,800	
	Tyrone.....	5,025	
			158,300
Seneca.....	Covert.....	\$13,450	
	Fayette.....	15,170	
	Junius.....	14,350	
	Lodi.....	4,937	
	Ovid.....	8,400	
	Romulus.....	5,900	
	Seneca Falls.....	213,800	
	Tyre.....	15,200	
	Varick.....	7,225	
	Waterloo.....	181,235	
			479,667
Steuben.....	Addison.....	\$38,590	
	Avoca.....	20,050	
	Bath.....	95,740	
	Bradford.....	590	
	Cameron.....	5,055	
	Campbell.....	4,940	
	Canisteo.....	62,595	
	Caton.....	30,050	
	Cohocton.....	16,660	
	Corning, city.....	441,550	
	Corning.....	35,405	
	Dansville.....	6,180	
	Erwin.....	31,475	

County.	Cities and towns.	Special franchises.	
Steuben—Con.	Freemont.....	\$2,150	
	Greenwood.....	42,205	
	Hartsville.....	850	
	Hornby.....	2,350	
	Hornell, city.....	234,400	
	Hornellsville.....	41,730	
	Howard.....	6,015	
	Jasper.....	22,050	
	Lindley.....	6,570	
	Prattsburg.....	5,600	
	Pulteney.....	3,875	
	Rathbone.....	3,935	
	Thurston.....	1,050	
	Troupsburg.....	3,545	
	Tuscarora.....	7,550	
	Urbana.....	10,495	
	Wayland.....	17,225	
	Wayne.....	3,990	
	West Union.....	2,160	
	Wheeler.....	4,470	
	Woodhull.....	4,065	
			\$1,215,160
Suffolk.....	Babylon.....	\$149,425	
	Brookhaven.....	191,700	
	East Hampton.....	70,700	
	Huntington.....	202,550	
	Islip.....	199,300	
	Riverhead.....	33,800	
	Shelter Island.....	4,725	
	Smithtown.....	13,700	
	Southampton.....	193,825	
	Southold.....	31,625	
			1,091,350
Sullivan.....	Bethel.....	\$4,000	
	Callicoon.....	1,885	
	Cochecton.....	7,150	
	Delaware.....	6,625	
	Fallsburg.....	2,375	
	Forestburg.....	2,150	
	Freemont.....	2,425	
	Highland.....	180	
	Liberty.....	28,275	
	Lumberland.....	380	
	Mamakating.....	12,500	
	Neversink.....	875	
	Rockland.....	18,510	
	Thompson.....	14,455	
	Tusten.....	2,400	
			104,185
Tioga.....	Barton.....	\$144,115	
	Berkshire.....	4,200	
	Candor.....	18,800	
	Newark Valley.....	11,050	
	Nichols.....	13,910	
	Owego.....	116,140	
	Richford.....	2,925	
	Spencer.....	8,100	
	Tioga.....	5,130	
			324,370
Tompkins.....	Caroline.....	\$7,775	
	Danby.....	5,395	

County.	Cities and towns.	Special franchises.	
Tompkins—Con.	Dryden	\$24,200	
	Enfield	4,110	
	Groton	10,435	
	Ithaca, city	356,150	
	Ithaca	33,100	
	Lansing	7,200	
	New field	3,440	
	Ulysses	16,950	
			\$468,755
Ulster	Denning	\$510	
	Esopus	14,850	
	Gardiner	4,200	
	Hardenburg	660	
	Hurley	5,925	
	Kingston, city	608,875	
	Kingston	650	
	Lloyd	228,775	
	Marbletown	3,850	
	Marlboro	27,925	
	New Paltz	23,485	
	Olive	7,400	
	Plattekill	5,600	
	Rochester	2,925	
	Rosendale	8,350	
	Saugerties	42,550	
	Shandaken	18,100	
	Shawangunk	3,825	
	Ulster	24,500	
	Wawarsing	25,550	
			1,062,705
Warren	Bolton	\$2,655	
	Caldwell	25,950	
	Chester	5,600	
	Glen Falls, city	290,725	
	Hague	7,700	
	Horicon	1,625	
	Johnsburg	3,900	
	Luzerne	5,200	
	Queensburg	39,575	
	Stony Creek	900	
	Thurman	1,300	
	Warrensburg	7,070	
			392,200
Washington	Argyle	\$5,050	
	Cambridge	13,435	
	Dresden	5,875	
	Easton	21,625	
	Fort Ann	13,750	
	Fort Edward	125,025	
	Granville	34,125	
	Greenwich	61,930	
	Hampton	3,950	
	Hartford	6,600	
	Hebron	4,600	
	Jackson	5,300	
	Kingsbury	156,850	
	Putnam	14,425	
	Salem	14,050	

County.	Cities and towns.	Special franchises.	
Washington, Con.	White Creek.....	\$23,785	\$588,200
	Whitehall.....	77,825	
Wayne.....	Arcadia.....	\$197,300	805,020
	Butler.....	5,720	
	Galen.....	65,750	
	Huron.....	9,350	
	Lyons.....	128,600	
	Macedon.....	39,200	
	Marion.....	4,600	
	Ontario.....	74,850	
	Palmyra.....	68,700	
	Rose.....	7,200	
	Savannah.....	12,075	
	Sodus.....	81,200	
	Walworth.....	7,250	
	Williamson.....	75,725	
	Walcott.....	27,500	
Westchester....	Bedford.....	\$54,875	10,036,725
	Cortlandt.....	298,625	
	Eastchester.....	306,700	
	Greenburg.....	950,225	
	Harrison.....	169,650	
	Lewisboro.....	13,320	
	Mamaroneck.....	591,025	
	Mount Pleasant.....	232,900	
	Mount Vernon, city.....	1,601,050	
	New Castle.....	66,250	
	New Rochelle, city.....	1,287,350	
	North Castle.....	25,500	
	North Salem.....	20,150	
	Ossining.....	219,550	
	Pelham.....	363,850	
	Poundridge.....	6,750	
	Rye.....	1,186,250	
	Scarsdale.....	126,500	
	Somers.....	11,750	
	White Plains.....	377,200	
Wyoming.....	Yonkers, city.....	2,121,230	
	Yorktown.....	6,025	
	Arcade.....	\$15,575	
	Attica.....	62,525	
	Bennington.....	5,175	
	Castile.....	17,690	
	Covington.....	7,900	
	Eagle.....	8,400	
	Gainesville.....	18,950	
	Genesee Falls.....	4,775	
	Java.....	7,400	
	Middlebury.....	10,950	
	Orangeville.....	9,000	
	Perry.....	34,525	
Yates.....	Pike.....	16,975	284,040
	Sheldon.....	8,250	
	Warsaw.....	48,300	
	Wethersfield.....	7,650	
	Barrington.....	\$6,840	
	Benton.....	11,500	

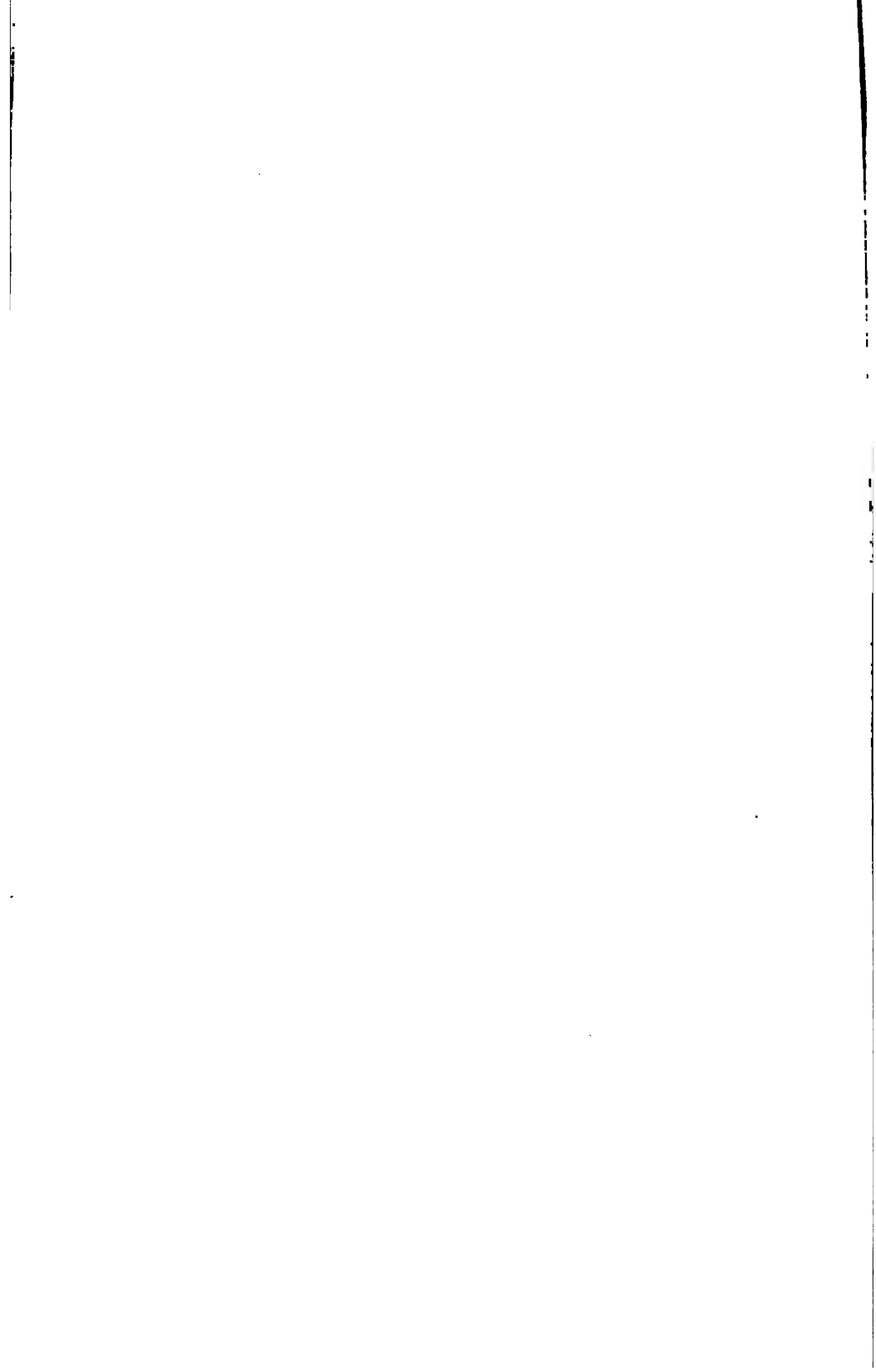
County.	Cities and towns.	Special franchises.	
Yates—Con.....	Italy.....	\$4,325	
	Jerusalem.....	58,375	
	Middlesex.....	6,950	
	Milo.....	75,775	
	Potter.....	8,775	
	Starkey.....	12,925	
	Torrey.....	7,075	
		<hr/>	\$192,540
Greater New York:			
	Borough of the Bronx.....	\$23,610,300	
	Borough of Brooklyn.....	103,902,350	
	Borough of Manhattan.....	346,569,200	
	Borough of Queens.....	15,902,370	
	Borough of Richmond.....	2,508,750	
		<hr/>	492,492,970
	Total for State.....	<hr/>	<u>\$601,072,557</u>



APPENDIX A

SPECIAL FRANCHISE TAX

PROCEEDINGS BY CERTIORARI TO REVIEW THE ACTION OF THE STATE BOARD OF TAX COMMISSIONERS IN THE ASSESSMENT OF SPECIAL FRANCHISES, IN WHICH THE ATTORNEY-GENERAL APPEARS FOR THE STATE BOARD OF TAX COMMISSIONERS.



CASES IN HANDS OF REFEREES

FIRST JUDICIAL DISTRICT.

Automatic Fire Alarm Company for year 1907 in New York City, Borough of Manhattan, \$60,000. Referee, Granville L. Emmett.

Bleecker Street and Fulton Ferry Railroad Company for year 1901 in New York City, Borough of Manhattan, \$326,420. Referee, Ernest Hall.

Bleecker Street and Fulton Ferry Railroad Company for year 1902 in New York City, Borough of Manhattan, \$390,440. Referee, Ernest Hall.

Bleecker Street and Fulton Ferry Railroad Company for year 1903 in New York City, Borough of Manhattan, \$475,000. Referee, Ernest Hall.

Bleecker Street and Fulton Ferry Railroad Company for year 1904 in New York City, Borough of Manhattan, \$590,000. Referee, Ernest Hall.

Bleecker Street and Fulton Ferry Railroad Company for year 1905 in New York City, Borough of Manhattan, \$700,000. Referee, Job E. Hedges.

Bleecker Street and Fulton Ferry Railroad Company for year 1906 in New York City, Borough of Manhattan, \$650,000. Referee, Alexander T. Mason.

Bleecker Street and Fulton Ferry Railroad Company for year 1907 in New York City, Borough of Manhattan, \$830,000. Referee, David McClure.

Broadway and Seventh Avenue Railroad Company for year 1901 in New York City, Borough of Manhattan, \$6,309,700. Referee, Ernest Hall.

Broadway and Seventh Avenue Railroad Company for year 1902 in New York City, Borough of Manhattan, \$6,359,000. Referee, Ernest Hall.

Broadway and Seventh Avenue Railroad Company for year 1903 in New York City, Borough of Manhattan, \$6,540,000. Referee, Ernest Hall.

Broadway and Seventh Avenue Railroad Company for year 1904 in New York City, Borough of Manhattan, \$6,540,000. Referee, Ernest Hall.

Broadway and Seventh Avenue Railroad Company for year 1905 in New York City, Borough of Manhattan, \$6,750,000. Referee, Job E. Hedges.

Broadway and Seventh Avenue Railroad Company for year 1906 in New York City, Borough of Manhattan, \$6,800,000. Referee, Alexander T. Mason.

Broadway and Seventh Avenue Railroad Company for year 1907 in New York City, Borough of Manhattan, \$9,040,000. Referee, David McClure.

Bronx Traction Company for year 1905 in New York City, Borough of Bronx, \$150,000. Referee, Job E. Hedges.

Bronx Traction Company for year 1906 in New York City, Borough of Bronx, \$150,000. Referee, Alexander T. Mason.

Bronx Traction Company for year 1907 in New York City, Borough of Bronx, \$200,000. Referee, David McClure.

Brooklyn City Railroad Company for year 1901 in New York City, Borough of Brooklyn, \$7,650,250; Borough of Queens, \$1,826,700. Referee, Martin Saxe.

Brooklyn City Railroad Company for year 1902 in New York City, Borough of Brooklyn, \$9,607,000; Borough of Queens, \$1,502,000. Referee, Martin Saxe.

Brooklyn City Railroad Company for year 1903 in New York City, Borough of Brooklyn, \$11,000,000; Borough of Queens, \$1,502,000. Referee, Martin Saxe.

Brooklyn City Railroad Company for year 1904 in New York City, Borough of Brooklyn, \$11,260,000; Borough of Queens, \$1,425,000. Referee, Martin Saxe.

Brooklyn City Railroad Company for year 1905 in New York City, Borough of Brooklyn, \$12,460,000; Borough of Queens, \$1,520,000. Referee, Edward R. Finch.

Brooklyn City Railroad Company for year 1906 in New York City, Borough of Brooklyn, \$15,434,000; Borough of Queens, \$1,940,000. Referee, Martin Saxe.

Brooklyn City Railroad Company for year 1907 in New York City, Borough of Brooklyn, \$19,800,000; Borough of Queens, \$1,910,000. Referee, Myer Nussbaum.

Brooklyn City and Newtown Railroad Company for year 1907 in New York City, Borough of Brooklyn, \$2,910,000; Borough of Queens, \$90,000. Referee, Henderson Peck.

Brooklyn Heights Railroad Company for year 1905 in New York City, Borough of Brooklyn, \$95,000. Referee, Edward R. Finch.

Brooklyn Heights Railroad Company for year 1906 in New York City, Borough of Brooklyn, \$95,800. Referee, William A. Keener.

Brooklyn Heights Railroad Company for year 1907 in New York City, Borough of Brooklyn, \$115,000. Referee, Myer Nussbaum.

Brooklyn, Queens County and Suburban Railroad Company for year 1901 in New York City, Borough of Brooklyn, \$1,305,000; Borough of Queens, \$530,100. Referee, Martin Saxe.

Brooklyn, Queens County and Suburban Railroad Company for year 1902 in New York City, Borough of Brooklyn, \$1,305,000; Borough of Queens, \$175,000. Referee, Martin Saxe.

Brooklyn, Queens County and Suburban Railroad Company for year 1903 in New York City, Borough of Brooklyn, \$1,400,000; Borough of Queens, \$175,000. Referee, Martin Saxe.

Brooklyn, Queens County and Suburban Railroad Company for year 1904 in New York City, Borough of Brooklyn, \$1,355,000; Borough of Queens, \$155,000. Referee, Martin Saxe.

Brooklyn, Queens County and Suburban Railroad Company for year 1905 in New York City, Borough of Brooklyn, \$1,850,000; Borough of Queens, \$160,000. Referee, Edward R. Finch.

Brooklyn, Queens County and Suburban Railroad Company for year 1906 in New York City, Borough of Brooklyn, \$2,146,000; Borough of Queens, \$170,000. Referee, Martin Saxe.

Brooklyn, Queens County and Suburban Railroad Company for year 1907 in New York City, Borough of Brooklyn, \$3,200,000; Borough of Queens, \$170,000. Referee, William S. Shanahan.

Brooklyn Union Elevated Railroad Company for year 1905 in New York City, Borough of Brooklyn, \$6,050,000. Referee, William A. Keener.

Brooklyn Union Elevated Railroad Company for year 1906 in New York City, Borough of Brooklyn, \$11,265,000. Referee, William A. Keener.

Brooklyn Union Elevated Railroad Company for year 1907 in New York City, Borough of Brooklyn, \$18,300,000; Borough of Queens, \$60,000. Referee, Peter B. Olney.

Brooklyn Union Gas Company for year 1907 in New York City, Borough of Brooklyn, \$17,200,000. Referee, Henderson Peck.

Brush Electric Illuminating Company for year 1903 in New York City, Borough of Manhattan, \$324,000. Referee, W. H. Wood.

Brush Electric Illuminating Company for year 1904 in New York City, Borough of Manhattan, \$228,000. Referee, W. H. Wood.

Brush Electric Illuminating Company for year 1905 in New York City, Borough of Manhattan, \$300,000. Referee, Charles H. Sherrill.

Brush Electric Illuminating Company for year 1906 in New York City, Borough of Manhattan, \$320,000. Referee, Charles H. Sherrill.

Brush Electric Illuminating Company for year 1907 in New York City, Borough of Manhattan, \$300,000. Referee, James J. Farren.

Bush Terminal Railroad Company for year 1907 in New York City, Borough of Brooklyn, \$350,000. Referee, Henderson Peck.

Central Crosstown Railroad Company for year 1901 in New York City, Borough of Manhattan, \$591,765. Referee, Ernest Hall.

Central Crosstown Railroad Company for year 1902 in New York City, Borough of Manhattan, \$633,600. Referee, Ernest Hall.

Central Crosstown Railroad Company for year 1903 in New York City, Borough of Manhattan, \$534,000. Referee, Ernest Hall.

Central Crosstown Railroad Company for year 1904 in New York City, Borough of Manhattan, \$510,000. Referee, Ernest Hall.

- Central Crosstown Railroad Company for year 1905 in New York City, Borough of Manhattan, \$575,000. Referee, Job E. Hedges.
- Central Crosstown Railroad Company for year 1906 in New York City, Borough of Manhattan, \$575,000. Referee, Alexander T. Mason.
- Central Crosstown Railroad Company for year 1907 in New York City, Borough of Manhattan, \$750,000. Referee, David McClure.
- Central Park, North and East River Railroad Company for year 1901 in New York City, Borough of Manhattan, \$1,809,900. Referee, Ernest Hall.
- Central Park, North and East River Railroad Company for year 1902 in New York City, Borough of Manhattan, \$2,297,200. Referee, Ernest Hall.
- Central Park, North and East River Railroad Company for year 1903 in New York City, Borough of Manhattan, \$2,625,000. Referee, Ernest Hall.
- Central Park, North and East River Railroad Company for year 1904 in New York City, Borough of Manhattan, \$2,600,000. Referee Ernest Hall.
- Central Park, North and East River Railroad Company for year 1905 in New York City, Borough of Manhattan, \$2,800,000. Referee, Job E. Hedges.
- Central Park, North and East River Railroad Company for year 1906 in New York City, Borough of Manhattan, \$2,800,000. Referee, Alexander T. Mason.
- Central Park, North and East River Railroad Company for year 1907 in New York City, Borough of Manhattan, \$3,650,000. Referee, David McClure.
- Central Union Gas Company for year 1901 in New York City, Borough of Bronx, \$1,081,270. Referee, William A. Keener.
- Central Union Gas Company for year 1902 in New York City, Borough of Bronx, \$1,152,000. Referee, William A. Keener.
- Central Union Gas Company for year 1903 in New York City, Borough of Bronx, \$1,211,000. Referee, William A. Keener.
- Central Union Gas Company for year 1904 in New York City, Borough of Bronx, \$1,517,000. Referee, William A. Keener.

- Central Union Gas Company for year 1905 in New York City, Borough of Bronx, \$1,900,000. Referee, William A. Keener.
- Central Union Gas Company for year 1906 in New York City, Borough of Bronx, \$1,900,000. Referee, William A. Keener.
- Central Union Gas Company for year 1907 in New York City, Borough of Bronx, \$2,080,000. Referee, Charles S. Whitman.
- Christopher and Tenth Streets Railroad Company for year 1901 in New York City, Borough of Manhattan, \$719,820. Referee, Ernest Hall.
- Christopher and Tenth Streets Railroad Company for year 1902 in New York City, Borough of Manhattan, \$774,650. Referee, Ernest Hall.
- Christopher and Tenth Streets Railroad Company for year 1903 in New York City, Borough of Manhattan, \$875,000. Referee, Ernest Hall.
- Christopher and Tenth Streets Railroad Company for year 1904 in New York City, Borough of Manhattan, \$975,000. Referee, Ernest Hall.
- Christopher and Tenth Streets Railroad Company for year 1905 in New York City, Borough of Manhattan, \$1,200,000. Referee, Job E. Hedges.
- Christopher and Tenth Streets Railroad Company for year 1906 in New York City, Borough of Manhattan, \$1,200,000. Referee, Alexander T. Mason.
- Christopher and Tenth Streets Railroad Company for year 1907 in New York City, Borough of Manhattan, \$1,560,000. Referee, David McClure.
- Coney Island and Brooklyn Railroad Company for year 1907 in New York City, Borough of Brooklyn, \$1,700,000. Referee, Henderson Peck.
- Coney Island and Gravesend Railroad Company for year 1902 in New York City, Borough of Brooklyn, \$145,000. Referee, Morris J. Hirsch.
- Coney Island and Gravesend Railroad Company for year 1903 in New York City, Borough of Brooklyn, \$105,000. Referee, Morris J. Hirsch.
- Coney Island and Gravesend Railroad Company for year 1904 in New York City, Borough of Brooklyn, \$95,000. Referee, Morris J. Hirsch.

- Coney Island and Gravesend Railroad Company for year 1905 in New York City, Borough of Brooklyn, \$80,000. Referee, Morris J. Hirsch.
- Coney Island and Gravesend Railroad Company for year 1906 in New York City, Borough of Brooklyn, \$80,200. Referee, Morris J. Hirsch.
- Coney Island and Gravesend Railroad Company for year 1907 in New York City, Borough of Brooklyn, \$140,000. Referee, William S. Shanahan.
- Consolidated Gas Company for year 1901 in New York City, Borough of Manhattan, \$13,990,000. Referee, William A. Keener.
- Consolidated Gas Company for year 1902 in New York City, Borough of Manhattan, \$16,275,000. Referee, William A. Keener.
- Consolidated Gas Company for year 1903 in New York City, Borough of Manhattan, \$17,985,000. Referee, William A. Keener.
- Consolidated Gas Company for year 1904 in New York City, Borough of Manhattan, \$21,900,000. Referee, William A. Keener.
- Consolidated Gas Company for year 1905 in New York City, Borough of Manhattan, \$27,300,000. Referee, William A. Keener.
- Consolidated Gas Company for year 1906 in New York City, Borough of Manhattan, \$31,900,000. Referee, William A. Keener.
- Consolidated Gas Company for year 1907 in New York City, Borough of Manhattan, \$33,640,000. Referee, Frank White.
- Consolidated Telegraph and Electrical Subway Company for year 1903 in New York City, Borough of Bronx, \$30,000; Borough of Manhattan, \$3,750,000. Referee, Adrian H. Joline.
- Consolidated Telegraph and Electrical Subway Company for year 1904 in New York City, Borough of Bronx, \$60,000; Borough of Manhattan, \$4,483,000. Referee, Adrian H. Joline.
- Consolidated Telegraph and Electrical Subway Company for year 1905 in New York City, Borough of Bronx, \$300,000; Borough of Manhattan, \$4,500,000. Referee, Adrian H. Joline.

Consolidated Telegraph and Electrical Subway Company for year 1906 in New York City, Borough of Bronx, \$425,000; Borough of Manhattan, \$4,700,000. Referee, Adrian H. Joline.

Consolidated Telegraph and Electrical Subway Company for year 1907 in New York City, Borough of Bronx, \$425,000; Borough of Manhattan, \$6,010,000. Referee, James J. Farren.

Dry Dock, East Broadway and Battery Railroad Company for year 1901 in New York City, Borough of Manhattan, \$1,375,-405. Referee, Ernest Hall.

Dry Dock, East Broadway and Battery Railroad Company for year 1902 in New York City, Borough of Manhattan, \$1,577,-700. Referee, Ernest Hall.

Dry Dock, East Broadway and Battery Railroad Company for year 1903 in New York City, Borough of Manhattan, \$1,525,-000. Referee, Ernest Hall.

Dry Dock, East Broadway and Battery Railroad Company for year 1904 in New York City, Borough of Manhattan, \$1,475,-000. Referee, Ernest Hall.

Dry Dock, East Broadway and Battery Railroad Company for year 1905 in New York City, Borough of Manhattan, \$1,500,-000. Referee, Job E. Hedges.

Dry Dock, East Broadway and Battery Railroad Company for year 1906 in New York City, Borough of Manhattan, \$1,300,-000. Referee, Alexander T. Mason.

Dry Dock, East Broadway and Battery Railroad Company for year 1907 in New York City, Borough of Manhattan, \$2,165,-000. Referee, David McClure.

Dry Dock, East Broadway and Battery Railroad Company for year 1908 in New York City, Borough of Manhattan, \$1,905,-000. Referee, Hamilton Odell.

Edenwald Street Railroad Company for year 1906 in New York City, Borough of Bronx, \$10,000. Referee, Alexander T. Mason.

Edenwald' Street Railroad Company for year 1907 in New York City, Borough of Bronx, \$12,000. Referee, David McClure.

Edison Electric Illuminating Company of Brooklyn for year 1906 in New York City, Borough of Brooklyn, \$6,720,000. Referee, James G. Graham.

Eighth Avenue Railroad Company for year 1901 in New York City, Borough of Manhattan, \$3,970,150. Referee, Ernest Hall.

Eighth Avenue Railroad Company for year 1902 in New York City, Borough of Manhattan, \$4,429,600. Referee, Ernest Hall.

Eighth Avenue Railroad Company for year 1903 in New York City, Borough of Manhattan, \$4,460,000. Referee, Ernest Hall.

Eighth Avenue Railroad Company for year 1904 in New York City, Borough of Manhattan, \$4,467,000. Referee, Ernest Hall.

Eighth Avenue Railroad Company for year 1905 in New York City, Borough of Manhattan, \$4,600,000. Referee, Job E. Hedges.

Eighth Avenue Railroad Company for year 1906 in New York City, Borough of Manhattan, \$4,700,000. Referee, Alexander T. Mason.

Eighth Avenue Railroad Company for year 1907 in New York City, Borough of Manhattan, \$6,590,000. Referee, David McClure.

Eighth Avenue Railroad Company for year 1908 in New York City, Borough of Manhattan, \$5,799,000. Referee, William Larramore.

Flatbush Gas Company for year 1907 in New York City, Borough of Brooklyn, \$875,000. Referee, Henderson Peck.

Fort George and Eleventh Avenue Railroad Company for year 1902 in New York City, Borough of Manhattan, \$50,000. Referee, Ernest Hall.

Fort George and Eleventh Avenue Railroad Company for year 1903 in New York City, Borough of Manhattan, \$74,800. Referee, Ernest Hall.

Fort George and Eleventh Avenue Railroad Company for year 1904 in New York City, Borough of Manhattan, \$74,000. Referee, Ernest Hall.

Fort George and Eleventh Avenue Railroad Company for year 1905 in New York City, Borough of Manhattan, \$74,000. Referee, Job E. Hedges.

Fort George and Eleventh Avenue Railroad Company for year 1906 in New York City, Borough of Manhattan, \$75,000. Referee, Alexander T. Mason.

Fort George and Eleventh Avenue Railroad Company for year 1907 in New York City, Borough of Manhattan, \$200,000. Referee, David McClure.

Forty-second Street and Grand Street Ferry Railroad Company for year 1901 in New York City, Borough of Manhattan, \$752,125. Referee, Ernest Hall.

Forty-second Street and Grand Street Ferry Railroad Company for year 1902 in New York City, Borough of Manhattan, \$782,100. Referee, Ernest Hall.

Forty-second Street and Grand Street Ferry Railroad Company for year 1903 in New York City, Borough of Manhattan, \$785,000. Referee, Ernest Hall.

Forty-second Street and Grand Street Ferry Railroad Company for year 1904 in New York City, Borough of Manhattan, \$820,000. Referee, Ernest Hall.

Forty-second Street and Grand Street Ferry Railroad Company for year 1905 in New York City, Borough of Manhattan, \$1,100,000. Referee, Job E. Hedges.

Forty-second Street and Grand Street Ferry Railroad Company for year 1906 in New York City, Borough of Manhattan, \$1,100,000. Referee, Alexander T. Mason.

Forty-second Street and Grand Street Ferry Railroad Company for year 1907 in New York City, Borough of Manhattan, \$1,430,000. Referee, David McClure.

Forty-second Street, Manhattanville and Saint Nicholas Avenue Railroad Company for year 1901 in New York City, Borough of Manhattan, \$2,420,150. Referee, Ernest Hall.

Forty-second Street, Manhattanville and Saint Nicholas Avenue Railroad Company for year 1902 in New York City, Borough of Manhattan, \$2,905,000. Referee, Ernest Hall.

Forty-second Street, Manhattanville and Saint Nicholas Avenue Railroad Company for year 1903 in New York City, Borough of Manhattan, \$3,020,000. Referee, Ernest Hall.

Forty-second Street, Manhattanville and Saint Nicholas Avenue Railroad Company for year 1904 in New York City, Borough of Manhattan, \$2,950,000. Referee, Ernest Hall.

Forty-second Street, Manhattanville and Saint Nicholas Avenue Railroad Company for year 1905 in New York City, Borough of Manhattan, \$2,950,000. Referee, Job E. Hedges.

Forty-second Street, Manhattanville and Saint Nicholas Avenue Railroad Company for year 1906 in New York City, Borough of Manhattan, \$2,900,000. Referee, Alexander T. Mason.

Forty-second Street, Manhattanville and Saint Nicholas Avenue Railroad Company for year 1907 in New York City, Borough of Manhattan, \$4,780,000. Referee, David McClure.

Forty-second Street, Manhattanville and Saint Nicholas Avenue Railroad Company for year 1908 in New York City, Borough of Manhattan, \$4,206,000. Referee, William G. Choate.

Hudson and Manhattan Railroad Company for year 1908 in New York City, Borough of Manhattan, \$6,900,000. Referee, Lewis E. Carr, Jr.

Jamaica Gas Light Company for year 1907 in New York City, Borough of Queens, \$150,000. Referee, James A. Gray.

Jamaica Water Supply Company for year 1907 in New York City, Borough of Queens, \$800,000. Referee, Thomas L. Feitner.

Jamaica Water Supply Company for year 1908 in New York City, Borough of Queens, \$850,000. Referee, Melvin Palliser.

Kingsbridge Railway Company for year 1902 in New York City, Borough of Manhattan, \$101,000. Referee, Ernest Hall.

Kingsbridge Railway Company for year 1903 in New York City, Borough of Manhattan, \$525,000. Referee, Ernest Hall.

Kingsbridge Railway Company for year 1904 in New York City, Borough of Manhattan, \$580,000. Referee, Ernest Hall.

Kingsbridge Railway Company for year 1905 in New York City, Borough of Manhattan, \$650,000. Referee, Job E. Hedges.

Kingsbridge Railway Company for year 1906 in New York City, Borough of Manhattan, \$650,000. Referee, Alexander T. Mason.

Kingsbridge Railway Company for year 1907 in New York City, Borough of Manhattan, \$862,000. Referee, David McClure.

- Manhattan Railway Company for year 1907 in New York City, Borough of Bronx, \$2,900,000; Borough of Manhattan, \$72,000,000. Referee, Julius M. Mayer.
- Manhattan Railway Company for year 1908 in New York City, Borough of Bronx, \$3,500,000; Borough of Manhattan, \$75,000,000. Referee, Julius M. Mayer.
- Metropolitan Street Railway Company for year 1901 in New York City, Borough of Manhattan, \$17,577,975. Referee, Ernest Hall.
- Metropolitan Street Railway Company for year 1902 in New York City, Borough of Manhattan, \$16,110,000. Referee, Ernest Hall.
- Metropolitan Street Railway Company for year 1903 in New York City, Borough of Manhattan, \$18,413,000. Referee, Ernest Hall.
- Metropolitan Street Railway Company for year 1904 in New York City, Borough of Manhattan, \$18,480,000. Referee, Ernest Hall.
- Metropolitan Street Railway Company for year 1905 in New York City, Borough of Manhattan, \$18,676,000. Referee, Job E. Hedges.
- Metropolitan Street Railway Company for year 1906 in New York City, Borough of Manhattan, \$18,803,000. Referee, Alexander T. Mason.
- Metropolitan Street Railway Company for year 1907 in New York City, Borough of Manhattan, \$24,600,000. Referee, David McClure.
- Nassau Electric Railroad Company for year 1905 in New York City, Borough of Brooklyn, \$7,345,000. Referee, James G. Graham.
- Nassau Electric Railroad Company for year 1907 in New York City, Borough of Brooklyn, \$10,950,000. Referee, Peter B. Olney.
- New Amsterdam Gas Company for year 1901 in New York City, Borough of Manhattan, \$3,690,000; Borough of Queens, \$437,500. Referee, William A. Keener.

- New Amsterdam Gas Company for year 1902 in New York City, Borough of Manhattan, \$3,968,000; Borough of Queens, \$445,000. Referee, William A. Keener.
- New Amsterdam Gas Company for year 1903 in New York City, Borough of Manhattan, \$4,035,000; Borough of Queens, \$470,000. Referee, William A. Keener.
- New Amsterdam Gas Company for year 1904 in New York City, Borough of Manhattan, \$4,262,000; Borough of Queens, \$470,000. Referee, William A. Keener.
- New Amsterdam Gas Company for year 1905 in New York City, Borough of Manhattan, \$5,490,000; Borough of Queens, \$600,000. Referee, William A. Keener.
- New Amsterdam Gas Company for year 1906 in New York City, Borough of Manhattan, \$6,075,000; Borough of Queens, \$625,000. Referee, William A. Keener.
- New Amsterdam Gas Company for year 1907 in New York City, Borough of Manhattan, \$6,650,000; Borough of Queens, \$1,500,000. Referee, William S. Shanahan.
- Newtown Gas Company for year 1907 in New York City, Borough of Queens, \$625,000. Referee, William S. Shanahan.
- New York and Harlem Railroad Company (City Line) for year 1901 in New York City, Borough of Manhattan, \$7,580,470. Referee, Ernest Hall.
- New York and Harlem Railroad Company (City Line) for year 1902 in New York City, Borough of Bronx, \$47,500; Borough of Manhattan, \$7,540,000. Referee, Ernest Hall.
- New York and Harlem Railroad Company (City Line) for year 1903 in New York City, Borough of Bronx, \$60,000; Borough of Manhattan, \$7,530,000. Referee, Ernest Hall.
- New York and Harlem Railroad Company (City Line) for year 1904 in New York City, Borough of Bronx, \$60,000; Borough of Manhattan, \$7,550,000. Referee, Ernest Hall.
- New York and Harlem Railroad Company (City Line) for year 1905 in New York City, Borough of Bronx, \$70,000; Borough of Manhattan, \$8,020,000. Referee, Job E. Hedges.
- New York and Harlem Railroad Company (City Line) for year 1906 in New York City, Borough of Bronx, \$70,000; Borough of Manhattan, \$8,080,000. Referee, Alexander T. Mason.

New York and Harlem Railroad Company (City Line) for year 1907 in New York City, Borough of Bronx, \$91,000; Borough of Manhattan, \$10,526,000. Referee, David McClure.

New York and Rockaway Beach Railway Company for year 1908 in New York City, Borough of Queens, \$259,300. Referee, Lawrence C. Fish.

New York, Brooklyn and Manhattan Beach Railway Company for year 1908 in New York City, Borough of Brooklyn, \$376,700; Borough of Queens, \$33,300. Referee, Lawrence C. Fish.

New York Edison Company for year 1904 in New York City, Borough of Bronx, \$590,000; Borough of Brooklyn, \$5,000; Borough of Manhattan, \$11,515,000. Referee, W. H. Wood.

New York Edison Company for year 1905 in New York City, Borough of Bronx, \$1,150,000; Borough of Brooklyn, \$25,000; Borough of Manhattan, \$16,660,000. Referee, Louis O. O'Brien.

New York Edison Company for year 1906 in New York City, Borough of Bronx, \$1,424,000; Borough of Brooklyn, \$26,000; Borough of Manhattan, \$22,550,000. Referee, Louis O. O'Brien.

New York Edison Company for year 1907 in New York City, Borough of Bronx, \$1,450,000; Borough of Brooklyn, \$25,000; Borough of Manhattan, \$32,040,000. Referee, James J. Farren.

New York Mail and Newspaper Transportation Company for year 1906 in New York City, Borough of Brooklyn, \$40,000; Borough of Manhattan, \$50,000. Referee, John Mack.

New York Mail and Newspaper Transportation Company for year 1907 in New York City, Borough of Brooklyn, \$40,000; Borough of Manhattan, \$50,000. Referee, John Mack.

New York Mail and Newspaper Transportation Company for year 1908 in New York City, Borough of Brooklyn, \$25,000; Borough of Manhattan, \$35,000. Referee, John Mack.

New York Mutual Gas Light Company for year 1902 in New York City, Borough of Manhattan, \$2,400,500. Referee, William A. Keener.

New York Mutual Gas Light Company for year 1903 in New York City, Borough of Manhattan, \$2,580,000. Referee, William A. Keener.

New York Mutual Gas Light Company for year 1904 in New York City, Borough of Manhattan, \$2,831,500. Referee, William A. Keener.

New York Mutual Gas Light Company for year 1905 in New York City, Borough of Manhattan, \$2,980,000. Referee, Morris J. Hirsch.

New York Mutual Gas Light Company for year 1906 in New York City, Borough of Manhattan, \$3,975,000. Referee, Morris J. Hirsch.

New York Pneumatic Service Company for year 1906 in New York City, Borough of Manhattan, \$140,000. Referee, John Mack.

New York Pneumatic Service Company for year 1908 in New York City, Borough of Manhattan, \$130,000. Referee, John Mack.

New York, Westchester and Connecticut Traction Company for year 1902 in New York City, Borough of Bronx, \$5,000. Referee, Ernest Hall.

New York, Westchester and Connecticut Traction Company for year 1903 in New York City, Borough of Bronx, \$5,000. Referee, Ernest Hall.

New York, Westchester and Connecticut Traction Company for year 1904 in New York City, Borough of Bronx, \$4,000. Referee, Ernest Hall.

New York, Westchester and Connecticut Traction Company for year 1905 in New York City, Borough of Bronx, \$4,000. Referee, Job E. Hedges.

New York, Westchester and Connecticut Traction Company for year 1906 in New York City, Borough of Bronx, \$4,000. Referee, Alexander T. Mason.

New York, Westchester and Connecticut Traction Company for year 1907 in New York City, Borough of Bronx, \$5,000. Referee, David McClure.

- Ninth Avenue Railroad Company for year 1901 in New York City, Borough of Manhattan, \$1,502,265. Referee, Ernest Hall.
- Ninth Avenue Railroad Company for year 1902 in New York City, Borough of Manhattan, \$1,738,400. Referee, Ernest Hall.
- Ninth Avenue Railroad Company for year 1903 in New York City, Borough of Manhattan, \$2,300,000. Referee, Ernest Hall.
- Ninth Avenue Railroad Company for year 1904 in New York City, Borough of Manhattan, \$2,350,000. Referee, Ernest Hall.
- Ninth Avenue Railroad Company for year 1905 in New York City, Borough of Manhattan, \$2,850,000. Referee, Job E. Hedges.
- Ninth Avenue Railroad Company for year 1906 in New York City, Borough of Manhattan, \$2,850,000. Referee, Alexander T. Mason.
- Ninth Avenue Railroad Company for year 1907 in New York City, Borough of Manhattan, \$3,700,000. Referee, David McClure.
- Ninth Avenue Railroad Company for year 1908 in New York City, Borough of Manhattan, \$3,256,000. Referee, Joseph F. Daley.
- Northern Union Gas Company for year 1901 in New York City, Borough of Bronx, \$461,000. Referee, William A. Keener.
- Northern Union Gas Company for year 1902 in New York City, Borough of Bronx, \$459,000. Referee, William A. Keener.
- Northern Union Gas Company for year 1903 in New York City, Borough of Bronx, \$485,000. Referee, William A. Keener.
- Northern Union Gas Company for year 1904 in New York City, Borough of Bronx, \$550,000. Referee, William A. Keener.
- Northern Union Gas Company for year 1905 in New York City, Borough of Bronx, \$1,050,000. Referee, William A. Keener.
- Northern Union Gas Company for year 1906 in New York City, Borough of Bronx, \$1,125,000. Referee, William A. Keener.

- Northern Union Gas Company for year 1907 in New York City, Borough of Bronx, \$1,150,000. Referee, Charles S. Whitman.
- Queens County Water Company for year 1900 in New York City, Borough of Queens, \$179,564. Referee, Samuel H. Ordway.
- Queens County Water Company for year 1901 in New York City, Borough of Queens, \$179,500. Referee, Samuel H. Ordway.
- Queens County Water Company for year 1902 in New York City, Borough of Queens, \$176,500. Referee, Samuel H. Ordway.
- Queens County Water Company for year 1903 in New York City, Borough of Queens, \$179,000. Referee, Samuel H. Ordway.
- Queens County Water Company for year 1904 in New York City, Borough of Queens, \$190,000. Referee, Samuel H. Ordway.
- Queens County Water Company for year 1905 in New York City, Borough of Queens, \$190,000. Referee, Samuel H. Ordway.
- Queens County Water Company for year 1906 in New York City, Borough of Queens, \$216,000. Referee, Samuel H. Ordway.
- Richmond Hill and Queens County Gas Light Company for year 1907 in New York City, Borough of Queens, \$125,000. Referee, Frederick W. Catlin.
- Second Avenue Railroad Company for year 1901 in New York City, Borough of Manhattan, \$4,055,480. Referee, Ernest Hall.
- Second Avenue Railroad Company for year 1902 in New York City, Borough of Manhattan, \$4,417,700. Referee, Ernest Hall.
- Second Avenue Railroad Company for year 1903 in New York City, Borough of Manhattan, \$4,210,000. Referee, Ernest Hall.
- Second Avenue Railroad Company for year 1904 in New York City, Borough of Manhattan, \$4,210,000. Referee, Ernest Hall.
- Second Avenue Railroad Company for year 1905 in New York City, Borough of Manhattan, \$4,425,000. Referee, Job E. Hedges.
- Second Avenue Railroad Company for year 1906 in New York City, Borough of Manhattan, \$4,425,000. Referee, Alexander T. Mason.

Second Avenue Railroad Company for year 1907 in New York City, Borough of Manhattan, \$5,770,000. Referee, David McClure.

Sixth Avenue Railroad Company for year 1901 in New York City, Borough of Manhattan, \$2,756,500. Referee, Ernest Hall.

Sixth Avenue Railroad Company for year 1902 in New York City, Borough of Manhattan, \$3,770,400. Referee, Ernest Hall.

Sixth Avenue Railroad Company for year 1903 in New York City, Borough of Manhattan, \$3,790,000. Referee, Ernest Hall.

Sixth Avenue Railroad Company for year 1904 in New York City, Borough of Manhattan, \$3,750,000. Referee, Ernest Hall.

Sixth Avenue Railroad Company for year 1905 in New York City, Borough of Manhattan, \$3,750,000. Referee, Job E. Hedges.

Sixth Avenue Railroad Company for year 1906 in New York City, Borough of Manhattan, \$3,750,000. Referee, Alexander T. Mason.

Sixth Avenue Railroad Company for year 1907 in New York City, Borough of Manhattan, \$5,170,000. Referee, David McClure.

South Brooklyn Railway Company for year 1907 in New York City, Borough of Brooklyn, \$20,000. Referee, William S. Shanahan.

Southern Boulevard Railroad Company for year 1901 in New York City, Borough of Bronx, \$157,545. Referee, Ernest Hall.

Southern Boulevard Railroad Company for year 1902 in New York City, Borough of Bronx, \$195,000. Referee, Ernest Hall.

Southern Boulevard Railroad Company for year 1903 in New York City, Borough of Bronx, \$215,000. Referee, Ernest Hall.

Southern Boulevard Railroad Company for year 1904 in New York City, Borough of Bronx, \$225,000. Referee, Ernest Hall.

Southern Boulevard Railroad Company for year 1905 in New York City, Borough of Bronx, \$235,000. Referee, Job E. Hedges.

Southern Boulevard Railroad Company for year 1906 in New York City, Borough of Bronx, \$200,000. Referee, Alexander T. Mason.

Southern Boulevard Railroad Company for year 1907 in New York City, Borough of Bronx, \$223,000. Referee, David McClure.

Standard Gas Light Company for year 1900 in New York City, Borough of Bronx, \$118,550; Borough of Manhattan, \$3,009,240. Referee, William A. Keener.

Standard Gas Light Company for year 1902 in New York City, Borough of Bronx, \$110,500; Borough of Manhattan, \$3,130,000. Referee, William A. Keener.

Standard Gas Light Company for year 1903 in New York City, Borough of Bronx, \$111,000; Borough of Manhattan, \$3,150,000. Referee, William A. Keener.

Standard Gas Light Company for year 1904 in New York City, Borough of Bronx, \$122,000; Borough of Manhattan, \$3,200,000. Referee, William A. Keener.

Standard Gas Light Company for year 1905 in New York City, Borough of Bronx, \$177,000; Borough of Manhattan, \$4,490,000. Referee, William A. Keener.

Standard Gas Light Company for year 1906 in New York City, Borough of Bronx, \$180,000; Borough of Manhattan, \$4,490,000. Referee, William A. Keener.

Standard Gas Light Company for year 1907 in New York City, Borough of Bronx, \$180,000; Borough of Manhattan, \$5,800,000. Referee, W. A. Robinson.

Stock Quotation Telegraph Company for year 1907 in New York City, Borough of Bronx, \$2,500; Borough of Brooklyn, \$25,000; Borough of Manhattan, \$132,500. Referee, Frank White.

Third Avenue Railroad Company for year 1901 in New York City, Borough of Manhattan, \$10,525,605. Referee, Ernest Hall.

Third Avenue Railroad Company for year 1902 in New York City, Borough of Manhattan, \$10,086,000. Referee, Ernest Hall.

Third Avenue Railroad Company for year 1903 in New York City, Borough of Manhattan, \$10,310,000. Referee, Ernest Hall.

Third Avenue Railroad Company for year 1904 in New York City, Borough of Manhattan, \$10,300,000. Referee, Ernest Hall.

Third Avenue Railroad Company for year 1905 in New York City, Borough of Manhattan, \$10,300,000. Referee, Job E. Hedges.

Third Avenue Railroad Company for year 1906 in New York City, Borough of Manhattan, \$10,500,000. Referee, Alexander T. Mason.

Third Avenue Railroad Company for year 1907 in New York City, Borough of Manhattan, \$11,320,000. Referee, David McClure.

Third Avenue Railroad Company for year 1908 in New York City, Borough of Manhattan, \$7,920,000. Referee, Ernest Hall.

Thirty-fourth Street Crosstown Railroad Company for year 1901 in New York City, Borough of Manhattan, \$785,122. Referee, Ernest Hall.

Thirty-fourth Street Crosstown Railroad Company for year 1902 in New York City, Borough of Manhattan, \$945,500. Referee, Ernest Hall.

Thirty-fourth Street Crosstown Railroad Company for year 1903 in New York City, Borough of Manhattan, \$897,000. Referee, Ernest Hall.

Thirty-fourth Street Crosstown Railroad Company for year 1904 in New York City, Borough of Manhattan, \$950,000. Referee, Ernest Hall.

Thirty-fourth Street Crosstown Railroad Company for year 1905 in New York City, Borough of Manhattan, \$1,040,000. Referee, Job E. Hedges.

Thirty-fourth Street Crosstown Railroad Company for year 1906 in New York City, Borough of Manhattan, \$1,050,000. Referee, Alexander T. Mason.

Thirty-fourth Street Crosstown Railroad Company for year 1907 in New York City, Borough of Manhattan, \$1,370,000. Referee, David McClure.

- Twenty-eighth and Twenty-ninth Streets Crosstown Railroad Company for year 1901 in New York City, Borough of Manhattan, \$353,800. Referee, Ernest Hall.
- Twenty-eighth and Twenty-ninth Streets Crosstown Railroad Company for year 1902 in New York City, Borough of Manhattan, \$390,600. Referee, Ernest Hall.
- Twenty-eighth and Twenty-ninth Streets Crosstown Railroad Company for year 1903 in New York City, Borough of Manhattan, \$370,000. Referee, Ernest Hall.
- Twenty-eighth and Twenty-ninth Streets Crosstown Railroad Company for year 1904 in New York City, Borough of Manhattan, \$350,000. Referee, Ernest Hall.
- Twenty-eighth and Twenty-ninth Streets Crosstown Railroad Company for year 1905 in New York City, Borough of Manhattan, \$350,000. Referee, Job E. Hedges.
- Twenty-eighth and Twenty-ninth Streets Crosstown Railroad Company for year 1906 in New York City, Borough of Manhattan, \$325,000. Referee, Alexander T. Mason.
- Twenty-eighth and Twenty-ninth Streets Crosstown Railroad Company for year 1907 in New York City, Borough of Manhattan, \$425,000. Referee, David McClure.
- Twenty-third Street Railway Company for year 1901 in New York City, Borough of Manhattan, \$1,697,300. Referee, Ernest Hall.
- Twenty-third Street Railway Company for year 1902 in New York City, Borough of Manhattan, \$1,888,700. Referee, Ernest Hall.
- Twenty-third Street Railway Company for year 1903 in New York City, Borough of Manhattan, \$1,905,000. Referee, Ernest Hall.
- Twenty-third Street Railway Company for year 1904 in New York City, Borough of Manhattan, \$1,925,000. Referee, Ernest Hall.
- Twenty-third Street Railway Company for year 1905 in New York City, Borough of Manhattan, \$2,375,000. Referee, Job E. Hedges.
- Twenty-third Street Railway Company for year 1906 in New York City, Borough of Manhattan, \$2,400,000. Referee, Alexander T. Mason.

Twenty-third Street Railway Company for year 1907 in New York City, Borough of Manhattan, \$3,170,000. Referee, David McClure.

Union Railway Company of New York City for year 1901 in New York City, Borough of Bronx, \$1,731,330; Borough of Manhattan, \$45,500. Referee, Ernest Hall.

Union Railway Company of New York City for year 1902 in New York City, Borough of Bronx, \$2,605,100; Borough of Manhattan, \$71,750. Referee, Ernest Hall.

Union Railway Company of New York City for year 1903 in New York City, Borough of Bronx, \$2,612,000; Borough of Manhattan, \$71,500. Referee, Ernest Hall.

Union Railway Company of New York City for year 1904 in New York City, Borough of Bronx, \$2,800,000; Borough of Manhattan, \$75,000. Referee, Ernest Hall.

Union Railway Company of New York City for year 1905 in New York City, Borough of Bronx, \$3,521,000; Borough of Manhattan, \$150,000. Referee, Job E. Hedges.

Union Railway Company of New York City for year 1906 in New York City, Borough of Bronx, \$3,600,000; Borough of Manhattan, \$160,000. Referee, Alexander T. Mason.

Union Railway Company of New York City for year 1907 in New York City, Borough of Bronx, \$4,530,000; Borough of Manhattan, \$250,000. Referee, David McClure.

Wall and Cortlandt Streets Ferries Railroad Company for year 1904 in New York City, Borough of Manhattan, \$10,000. Referee, Ernest Hall.

Wall and Cortlandt Streets Ferries Railroad Company for year 1905 in New York City, Borough of Manhattan, \$10,000. Referee, Job E. Hedges.

Wall and Cortlandt Streets Ferries Railroad Company for year 1906 in New York City, Borough of Manhattan, \$10,000. Referee, Alexander T. Mason.

Wall and Cortlandt Streets Ferries Railroad Company for year 1907 in New York City, Borough of Manhattan, \$13,000. Referee, David McClure.

Westchester Electric Railroad Company for year 1901 in New York City, Borough of Bronx, \$114,750. Referee, Ernest Hall.

- Westchester Electric Railroad Company for year 1902 in New York City, Borough of Bronx, \$114,500. Referee, Ernest Hall.
- Westchester Electric Railroad Company for year 1903 in New York City, Borough of Bronx, \$116,000. Referee, Ernest Hall.
- Westchester Electric Railroad Company for year 1904 in New York City, Borough of Bronx, \$105,000. Referee, Ernest Hall.
- Westchester Electric Railroad Company for year 1905 in New York City, Borough of Bronx, \$125,000. Referee, Job E. Hedges.
- Westchester Electric Railroad Company for year 1906 in New York City, Borough of Bronx, \$138,000. Referee, Alexander T. Mason.
- Westchester Electric Railroad Company for year 1907 in New York City, Borough of Bronx, \$138,000. Referee, David McClure.
- Westchester Lighting Company for year 1907 in New York City, Borough of Bronx, \$275,000. Referee, Frank White.
- Woodhaven Gas Light Company for year 1907 in New York City, Borough of Queens, \$145,000. Referee, William G. Van Loon.
- Yonkers Railroad Company for year 1905 in New York City, Borough of Bronx, \$68,000. Referee, Job E. Hedges.
- Yonkers Railroad Company for year 1906 in New York City, Borough of Bronx, \$70,000. Referee, Alexander T. Mason.
- Yonkers Railroad Company for year 1907 in New York City, Borough of Bronx, \$83,000. Referee David McClure.

SECOND JUDICIAL DISTRICT.

- Long Island Railroad Company for year 1908 in Nassau County, Town of Hempstead, \$12,000; Town of North Hempstead, \$18,600; Town of Oyster Bay, \$5,900. Referee, F. C. McCousky. In Suffolk County, Town of Babylon, \$11,500; Town of Brookhaven, \$3,700; Town of Huntington, \$800. Referee, William S. Shanahan. Town of Southampton, \$12,000. Referee, F. C. McCousky.
- Queens Borough Gas and Electric Company for year 1908 in Nassau County, Town of Hempstead, \$80,000. Referee, James J. Farren.

- Queens County Water Company for year 1900 in Nassau County, Town of Hempstead, \$64,000. Referee, Samuel H. Ordway.
- Queens County Water Company for year 1901 in Nassau County, Town of Hempstead, \$65,000. Referee, Samuel H. Ordway.
- Queens County Water Company for year 1902 in Nassau County, Town of Hempstead, \$67,000. Referee, Samuel H. Ordway.
- Queens County Water Company for year 1903 in Nassau County, Town of Hempstead, \$72,000. Referee, Samuel H. Ordway.
- Queens County Water Company for year 1904 in Nassau County, Town of Hempstead, \$92,000. Referee, Samuel H. Ordway.
- Queens County Water Company for year 1905 in Nassau County, Town of Hempstead, \$95,500. Referee, Samuel H. Ordway.
- Queens County Water Company for year 1906 in Nassau County, Town of Hempstead, \$110,000. Referee, Samuel H. Ordway.

THIRD JUDICIAL DISTRICT.

- Delaware and Hudson Company for year 1908 in Albany County, City of Albany, \$203,500. Referee, Lewis Cass.
- Fitchburg Railroad Company for year 1908 in Rensselaer County, Town of Hoosick, \$13,500; Town of Pittstown, \$2,300; Town of Schaghticoke, \$4,900; City of Troy, \$31,400. Referee, W. W. Morrill.
- Hudson River Bridge Company for year 1908 in Albany County, City of Albany, \$798,700. Referee, Albert Hessberg.
- Kingston Consolidated Railway Company for year 1907 in Ulster County, City of Kingston, \$160,000. Referee Walter M. Gill.
- Municipal Gas Company for year 1907 in Albany County, City of Albany, \$1,500,000; City of Watervliet, \$40,000. Referee, John W. Walsh.
- Municipal Gas Company for year 1908 in Albany County, City of Albany, \$1,050,000. City of Watervliet, \$40,000. Referee, John W. Walsh.
- New York Central and Hudson River Railroad Company for year 1908 in Albany County, City of Albany, \$199,300; Town of Coeymans, \$6,000; City of Cohoes, \$15,100. Referee, John A. Delehanty. In Columbia County, City of Hudson, \$26,300. Referee, Albert Hessberg. In Greene County, Town of Catskill, \$65,600. Referee, Albert Hessberg. In Rensselaer

County, City of Troy, \$54,100. Referee, Albert Hessberg. In Ulster County, City of Kingston, \$65,900. Referee, L. A. Pease.

Troy Gas Company for year 1907 in Rensselaer County, City of Troy, \$640,500. Referee, W. W. Morrill.

Troy Gas Company for year 1908 in Rensselaer County, City of Troy, \$775,000. Referee, W. W. Morrill.

FOURTH JUDICIAL DISTRICT.

Delaware and Hudson Company for year 1908 in Clinton County, Town of Black Brook, \$18,750; City of Plattsburg, \$29,500. In Saratoga County, Town of Saratoga Springs, \$79,400. In Schenectady County, City of Schenectady, \$114,000. Referee, Lewis Cass.

Fitchburg Railroad Company for year 1908 in Saratoga County, Town of Half Moon, \$5,800; Town of Stillwater, \$3,200. In Schenectady County, Town of Glenville, \$7,500. Referee, W. W. Morrill.

Lozier Light and Power Company for year 1908 in Clinton County, City and Town of Plattsburg, \$4,000. Referee, W. H. Dunn.

New York Central and Hudson River Railroad Company for year 1906 in Montgomery County, Town of Canajoharie, \$40,000. Referee, Joseph L. Moore.

New York Central and Hudson River Railroad Company for year 1907 in Montgomery County, Town of Canajoharie, \$62,000; Town of Minden, \$59,000. Referee, Joseph L. Moore.

New York Central and Hudson River Railroad Company for year 1908 in Franklin County, Town of Malone, \$2,000. Referee, H. H. Babcock. In Montgomery County, Town of Amsterdam, \$62,600; Town of Canajoharie, \$70,000; Town of Minden, \$62,000; Town of Mohawk, \$20,500; Town of Palatine, \$3,800; Town of Saint Johnsville, \$4,800. Referee, Joseph L. Moore. In Saint Lawrence County, Town of Canton, \$9,000; Town of Gouverneur, \$14,500; Town of Ogdensburg, \$18,170; Town of Potsdam, \$6,700. Referee, H. H. Babcock. In Schenectady County, City of Schenectady, \$326,100. Referee, William Dyer.

Plattsburg Light, Heat and Power Company for year 1908 in Clinton County, City and Town of Plattsburg, \$35,600. Referee, W. H. Dunn.

Saratoga and Schenectady Railroad for year 1908 in Saratoga County, Town of Milton, \$24,200. Referee, Lewis Cass.

FIFTH JUDICIAL DISTRICT.

New York Central and Hudson River Railroad Company for year 1906 in Onondaga County, City of Syracuse, \$977,225. Referee, Thomas Hogan.

New York Central and Hudson River Railroad Company for year 1907 in Herkimer County, Town of Herkimer, \$15,000. Referee, Milton H. Merwin. In Oneida County, City of Utica, \$35,000. Referee, Milton H. Merwin. In Onondaga County, City of Syracuse, \$990,000. Referee, T. E. Hancock. In Oswego County, City of Oswego, \$126,000. Referee, Patrick Cullinan.

New York Central and Hudson River Railroad Company for year 1908 in Herkimer County, Town of German Flats, \$51,400; Town of Herkimer, \$33,600; Town of Little Falls, \$46,300. Referee, Joseph L. Moore. In Jefferson County, Town of Antwerp, \$2,900; Town of Brownville, \$4,700; Town of Lyme, \$13,100; Town of Philadelphia, \$9,700; Town of Watertown, \$62,800; Town of Wilna, \$69,400. Referee, H. H. Babcock. In Lewis County, Town of Diana, \$4,500. Referee, H. H. Babcock. In Oneida County, Town of Camden, \$3,000; City of Rome, \$129,300. Referee, Milton H. Merwin. In Onondaga County, Town of Manlius, \$16,800; City of Syracuse, \$1,341,800. Referee, T. E. Hancock. In Oswego County, City of Fulton, \$14,700; Town of Oswego, \$169,200. Referee, Patrick Cullinan. Town of Mexico, \$3,100. Referee, H. H. Babcock.

SIXTH JUDICIAL DISTRICT.

Albany and Susquehanna Railroad Company for year 1908 in Otsego County, Town of Oneonta, \$41,700. Referee, Lewis Cass.

Elmira and Lake Ontario Railroad Company for year 1908 in towns in Chemung, Ontario, Schuyler, Wayne and Yates Counties, \$59,360. Referee, Otis H. Gardner.

Erie Railroad Company for year 1908 in Chemung County, City of Elmira, \$61,200. Referee, Otis H. Gardner. In Tioga County, Town of Owego, \$9,300. Referee, Otis H. Gardner.

Ithaca Telephone Company for year 1907 in Tompkins County, City of Ithaca, \$28,000. Referee, Thomas E. Boyd.

New York Central and Hudson River Railroad Company for year 1908 in Madison County, Town of Lenox, \$58,900; City of Oneida, \$29,600. Referee, Milton H. Merwin.

SEVENTH JUDICIAL DISTRICT.

Hornellsville Telephone Company for year 1907 in Steuben County, City of Hornell, \$18,000. Referee, Thomas E. Boyd.

Inter-Ocean Telephone and Telegraph Company for year 1907 in Monroe County, City of Rochester, \$5,000. Referee, Thomas E. Boyd.

New York Central and Hudson River Railroad Company for year 1908 in Cayuga County, Town of Brutus, \$67,000. Referee, Benjamin S. Dean. In Monroe County, Town of Greece, \$13,700; Town of Perinton, \$17,000; Town of Pittsford, \$32,200; Town of Sweden, \$17,100. Referee, Benjamin S. Dean. In Ontario County, Town of Geneva, \$27,227; Town of Manchester, \$8,800; Town of Phelps, \$8,100. Referee, Benjamin S. Dean. In Seneca County, Town of Seneca Falls, \$20,500; Town of Waterloo, \$11,600. Referee, Benjamin S. Dean. In Wayne County, Town of Arcadia, \$50,300; Town of Lyons, \$12,400; Town of Wolcott, \$12,100. Referee, Benjamin S. Dean.

New York Transit Company for year 1900 in Steuben County, Town of Greenwood, \$42,500. Referee, Charles W. Mead.

Rochester Telephone Company for year 1903 in Monroe County, City of Rochester, \$210,840. Referee, William DeGraff.

Rochester Telephone Company for year 1906 in Monroe County, City of Rochester, \$450,000. Referee, William DeGraff.

Western New York and Pennsylvania Railway Company for year 1908 in towns in Livingston County, \$141,650. Referee, Benjamin S. Dean.

EIGHTH JUDICIAL DISTRICT.

Buffalo Creek Railroad Company for year 1908 in Erie County, City of Buffalo, \$166,922. Referee, Benjamin S. Dean.

Buffalo Gas Company for year 1907 in Erie County, City of Buffalo, \$2,150,000. Referee, George Clinton.

Buffalo Gas Company for year 1908 in Erie County, City of Buffalo, \$2,200,000. Referee, Benjamin S. Dean.

Buffalo General Electric Company for year 1908 in Erie County, City of Buffalo, \$1,400,000. Referee, Benjamin S. Dean.

Buffalo Natural Gas Fuel Company for year 1907 in Erie County, City of Buffalo, \$1,450,000. Referee, George Clinton.

Buffalo Natural Gas Fuel Company for year 1908 in Erie County, City of Buffalo, \$1,250,000. Referee, Benjamin S. Dean.

Buffalo and Susquehanna Railway Company for year 1908 in Erie County, City of Buffalo, \$35,175. Referee, Benjamin S. Dean.

Cataract Power and Conduit Company for year 1907 in Erie County, City of Buffalo, \$1,475,000. Referee, George Clinton.

Cataract Power and Conduit Company for year 1908 in Erie County, City of Buffalo, \$1,675,000. Referee, Benjamin S. Dean.

Delaware, Lackawanna and Western Railroad Company for year 1907 in Erie County, City of Buffalo, \$135,000. Referee, George Clinton.

Delaware, Lackawanna and Western Railroad Company for year 1908 in Erie County, City of Buffalo, \$789,225. Referee, Benjamin S. Dean.

Erie Railroad Company for year 1908 in Erie County, City of Buffalo, \$404,395. Referee, Benjamin S. Dean.

Frontier Telephone Company for year 1907 in Erie County, City of Buffalo, \$640,000. Referee, George Clinton.

Frontier Telephone Company for year 1908 in Erie County, City of Buffalo, \$651,200. Referee, Benjamin S. Dean.

Grand Trunk Railway Company for year 1908 in Erie County, City of Buffalo, \$30,360. Referee, Benjamin S. Dean.

Inter-Ocean Telephone and Telegraph Company for year 1907 in Erie County, Town of Aurora, \$11,300. Referee, Thomas E. Boyd. In Orleans County, Town of Murray, \$7,000. Referee, Thomas E. Boyd.

International Bridge Company for year 1908 in Erie County, City of Buffalo, \$36,440. Referee, Benjamin S. Dean.

Jamestown Gas Company for year 1900 in Chautauqua County, City of Jamestown, \$26,550. Referee, Charles W. Mead.

Jamestown Gas Company for year 1901 in Chautauqua County, City of Jamestown, \$10,000. Referee, Charles W. Mead.

Lehigh Valley Railway Company for year 1908 in Erie County, City of Buffalo, \$303,570. Referee, Benjamin S. Dean.

New York Central and Hudson River Railroad Company for year 1907 in Erie County, City of Tonawanda, \$40,000. Referee, G. G. Davidson, Jr. In Niagara County, City of Lockport, \$70,000. Referee, N. N. Redfield. City of North Tonawanda, \$65,000. Referee, G. G. Davidson, Jr.

New York Central and Hudson River Railroad Company for year 1908 in Erie County, City of Buffalo, \$1,623,407; City of Tonawanda, \$62,600. Referee, Benjamin S. Dean. Niagara County, Town of Lockport, \$222,000; Town of Niagara, \$4,600; City of Niagara Falls, \$119,600; City of North Tonawanda, \$216,500. Referee, Benjamin S. Dean. In Orleans County, Town of Albion, \$11,800; Town of Ridgeway, \$15,600. Referee, Benjamin S. Dean.

New York Transit Company for year 1907 in Erie County, City of Buffalo, \$20,000. Referee, George Clinton.

New York Transit Company for year 1908 in Erie County, City of Buffalo, \$25,000. Referee, Benjamin S. Dean.

Niagara, Lockport and Ontario Power Company for year 1908 in Erie County, Town of Cheektowaga, \$1,950; Town of Hamburg, \$1,500; Town of Lancaster, \$6,250. Referee, H. W. Killeen. In Genesee County, Town of Batavia, \$200,000. Referee, H. W. Killeen.

Pennsylvania Gas Company for years 1900, 1901 and 1902 in Chatauqua County, City of Jamestown, \$653,380. Referee, Charles W. Mead.

Peoples Gas Light and Coke Company for year 1907 in Erie County, City of Buffalo, \$65,000. Referee, George Clinton.

- Peoples Gas Light and Coke Company for year 1908 in Erie County, City of Buffalo, \$65,000. Referee, Benjamin S. Dean.
- South Buffalo Railway Company for year 1908 in Erie County, City of Buffalo, \$12,250. Referee, Benjamin S. Dean.
- Terminal Railway Company of Buffalo for year 1908 in Erie County, Town of Hamburg, \$28,700. Referee Benjamin S. Dean.
- United Natural Gas Company for year 1900 in Cattaraugus County, Town of Otto, \$13,000. Referee, Charles W. Mead.
- Western New York and Pennsylvania Railway Company for year 1908 in Erie County, City of Buffalo, \$192,285. Referee, Benjamin S. Dean.

NINTH JUDICIAL DISTRICT.

- Inter-Urban Street Railway Company for year 1904 in Westchester County, City of Mount Vernon, \$25,000. Referee, Ernest Hall.
- Larchmont Water Company for years 1904, 1905, 1906, 1907 and 1908 in Westchester County, Town of Mamaroneck, \$215,900. Referee, Francis E. Winslow.
- New York and Stamford Railway Company for year 1908 in Westchester County, Town of Mamaroneck, \$85,000. Referee, H. R. Barrett. Town of Rye, \$200,000. Referee, T. M. Wainwright.
- New York, Westchester and Connecticut Traction Company for year 1902 in Westchester County, City of Mount Vernon, \$35,000; City of New Rochelle, \$10,000. Referee, Ernest Hall.
- New York, Westchester and Connecticut Traction Company for year 1903 in Westchester County, Town of Eastchester, \$16,000; City of New Rochelle, \$10,000. Referee, Ernest Hall.
- New York, Westchester and Connecticut Traction Company for year 1904 in Westchester County, Town of Eastchester, \$16,000; City of New Rochelle, \$10,000; Town of Pelham, \$5,000. Referee, Ernest Hall. City of Mount Vernon, \$18,000. Referee, W. H. Wood.
- New York, Westchester and Connecticut Traction Company for year 1905 in Westchester County, Town of Eastchester, \$15,000; City of Mount Vernon, \$18,000; Town of Pelham, \$5,000. Referee, Job E. Hedges.

New York, Westchester and Connecticut Traction Company for year 1906 in Westchester County, Town of Eastchester, \$16,000; City of Mount Vernon, \$22,000; City of New Rochelle, \$12,000; Town of Pelham, \$5,000. Referee, Alexander T. Mason.

New York, Westchester and Connecticut Traction Company for year 1907 in Westchester County, Town of Eastchester, \$20,000; City of Mount Vernon, \$35,000; City of New Rochelle, \$20,000. Referee, David McClure.

New York Central and Hudson River Railroad Company for year 1907 in Westchester County, City of Mount Vernon, \$18,600. Referee, W. J. Morse. City of Yonkers, \$140,400. Referee, L. A. Pease.

New York Central and Hudson River Railroad Company for year 1908 in Dutchess County, Town of Fishkill, \$14,900; Town of North East, \$3,900; City of Poughkeepsie, \$67,200. Referee, L. A. Pease. In Orange County, Town of Montgomery, \$8,100; City of Newburg, \$44,400. Referee, L. A. Pease. In Rockland County, Town of Haverstraw, \$25,400. Referee, L. A. Pease. In Putnam County, Town of Southeast, \$24,000. Referee, L. A. Pease. In Westchester County, Town of Cortlandt, \$9,300; City of Yonkers, \$106,500. Referee, L. A. Pease. City of Mount Vernon, \$12,700. Referee M. H. Merwin.

New York City Railway Company for year 1904 in Westchester County, City of Mount Vernon, \$25,000. Referee, W. H. Wood.

New York City Railway Company for year 1905 in Westchester County, City of Mount Vernon, \$25,000. Referee, Job E. Hedges.

New York City Railway Company for year 1906 in Westchester County, City of Mount Vernon, \$30,000. Referee, Alexander T. Mason.

New York, New Haven and Hartford Railroad Company for year 1908 in Westchester County, Town of Rye, \$305,700. Referee, T. M. Wainwright.

Tarrytown, White Plains and Mamaroneck Railway Company for year 1901 in Westchester County, Town of Greenburg, \$40,000; Town of Harrison, \$13,000; Town of Mamaroneck, \$21,000; Town of Scarsdale, \$16,000; Town of White Plains, \$35,000.

Referee, Ernest Hall.

Tarrytown, White Plains and Mamaroneck Railway Company for year 1902 in Westchester County, Town of Greenburg, \$42,000; Town of Harrison, \$15,000; Town of Mamaroneck, \$21,000; Town of Scarsdale, \$16,000; Town of White Plains, \$45,000. Referee, Ernest Hall.

Tarrytown, White Plains and Mamaroneck Railway Company for year 1903 in Westchester County, Town of Greenburg, \$66,000; Town of Harrison, \$16,000; Town of Mamaroneck, \$35,000; Town of Scarsdale, \$27,000; Town of White Plains, \$55,000. Referee, Ernest Hall.

Tarrytown, White Plains and Mamaroneck Railway Company for year 1904 in Westchester County, Town of Greenburg, \$66,000; Town of Harrison, \$16,000; Town of Mamaroneck, \$35,000; Town of Scarsdale, \$27,000; Town of White Plains, \$55,000. Referee, Ernest Hall.

Tarrytown, White Plains and Mamaroneck Railway Company for year 1905 in Westchester County, Town of Greenburg, \$70,000; Town of Harrison, \$16,000; Town of Mamaroneck, \$35,000; Town of Scarsdale, \$30,000; Town of White Plains, \$65,000. Referee, Job E. Hedges.

Tarrytown, White Plains and Mamaroneck Railway Company for year 1906 in Westchester County, Town of Greenburg, \$70,000; Town of Harrison, \$16,000; Town of Mamaroneck, \$35,000; Town of White Plains, \$65,000. Referee Alexander T. Mason.

Tarrytown, White Plains and Mamaroneck Railway Company for year 1907 in Westchester County, Town of Greenburg, \$107,000; Town of Harrison, \$22,000; Town of Mamaroneck, \$53,800; Town of Scarsdale, \$47,800; Town of White Plains, \$106,500. Referee, David McClure.

Tarrytown, White Plains and Mamaroneck Railway Company for year 1908 in Westchester County, Town of Greenburg, \$93,000; Town of Harrison, \$22,000; Town of Mamaroneck, \$48,000; Town of Scarsdale, \$48,000; Town of White Plains, \$107,000. Referee, Ralph E. Prime.

Westchester Electric Railroad Company for year 1901 in Westchester County, City of Mount Vernon, \$169,000; City of New Rochelle, \$149,000; Town of Pelham, \$26,000. Referee, Ernest Hall.

Westchester Electric Railroad Company for year 1902 in Westchester County, City of Mount Vernon, \$190,000; City of New Rochelle, \$151,000; Town of Pelham, \$26,000. Referee, Ernest Hall.

Westchester Electric Railroad Company for year 1903 in Westchester County, Town of Eastchester, \$30,000; City of Mount Vernon, \$205,000; City of New Rochelle, \$153,000; Town of Pelham, \$30,000. Referee, Ernest Hall.

Westchester Electric Railroad Company for year 1904 in Westchester County, Town of Eastchester, \$77,000; City of New Rochelle, \$175,000; Town of Pelham, \$30,000. Referee, Ernest Hall. Town of Mamaroneck, \$30,000. Referee, Francis D. Wjnslow. City of Mount Vernon, \$240,000. Referee, W. H. Wood.

Westchester Electric Railroad Company for year 1905 in Westchester County, Town of Eastchester, \$77,000; Town of Pelham, \$30,000; City of Yonkers, \$33,000. Referee, Job E. Hedges.

Westchester Electric Railroad Company for year 1906 in Westchester County, Town of Eastchester, \$85,000; City of Mount Vernon, \$301,000; Town of Pelham, \$35,000; City of Yonkers, \$38,000. Referee, Alexander T. Mason.

Westchester Electric Railroad Company for year 1908 in Westchester County, Town of Eastchester, \$80,000; City of Mount Vernon, \$321,000; Town of Pelham, \$47,000. Referee, Ralph E. Prime.

Yonkers Electric Light and Power Company for year 1904 in Westchester County, City of Yonkers, \$104,000. Referee, W. H. Wood.

Yonkers Electric Light and Power Company for year 1905 in Westchester County, City of Yonkers, \$115,000. Referee, M. Kendall.

Yonkers Electric Light and Power Company for year 1906 in Westchester County, City of Yonkers, \$161,200. Referee, M. Kendall.

Yonkers Railroad Company for year 1901 in Westchester County, Town of Greenburg, \$10,000; City of Yonkers, \$395,000. Referee, Ernest Hall.

Yonkers Railroad Company for year 1902 in Westchester County, Town of Greenburg, \$15,000; City of Yonkers, \$449,000. Referee, Ernest Hall.

Yonkers Railroad Company for year 1903 in Westchester County, Town of Greenburg, \$21,000; City of Yonkers, \$488,000. Referee, Ernest Hall.

Yonkers Railroad Company for year 1904 in Westchester County, City of Yonkers, \$615,000. Referee, Ernest Hall.

Yonkers Railroad Company for year 1905 in Westchester County, Town of Greenburg, \$21,000; City of Yonkers, \$740,000. Referee, Job E. Hedges.

Yonkers Railroad Company for year 1906 in Westchester County, Town of Greenburg, \$22,000; City of Yonkers, \$758,000. Referee, Alexander T. Mason.

CASES PENDING

FIRST JUDICIAL DISTRICT.

Amsterdam Electric Light, Heat and Power Company for year 1908 in New York City, Borough of Brooklyn, \$55,000.

Automatic Fire Alarm Company for year 1905 in New York City, Borough of Manhattan, \$18,000.

Automatic Fire Alarm Company for year 1909 in New York City, Borough of Manhattan, \$75,000.

Bleecker Street and Fulton Ferry Railroad Company for year 1908 in New York City, Borough of Manhattan, \$730,000.

Broadway and Seventh Avenue Railroad Company for year 1908 in New York City, Borough of Manhattan, \$7,955,000.

Brooklyn City Railroad Company for year 1908 in New York City, Borough of Brooklyn, \$19,810,000; Borough of Queens, \$1,910,000.

Brooklyn City and Newtown Railroad Company for year 1908 in New York City, Borough of Brooklyn, \$2,910,000; Borough of Queens, \$90,000.

Brooklyn, Queens County and Suburban Railroad Company for year 1908 in New York City, Borough of Brooklyn, \$3,235,200; Borough of Queens, \$243,000.

Brooklyn Union Elevated Railroad Company for year 1908 in New York City, Borough of Brooklyn, \$18,727,300; Borough of Queens, \$60,000.

Brooklyn Union Gas Company for year 1906 in New York City, Borough of Brooklyn, \$15,600,000.

Brooklyn Union Gas Company for year 1908 in New York City, Borough of Brooklyn, \$18,500,000.

Brush Electric Illuminating Company for year 1908 in New York City, Borough of Manhattan, \$300,000.

Bush Terminal Railroad Company for year 1908 in New York City, Borough of Brooklyn, \$350,000.

Canarsie Railroad Company for year 1908 in New York City, Borough of Brooklyn, \$34,600.

Central Crosstown Railroad Company for year 1908 in New York City, Borough of Manhattan, \$660,000.

Central Park, North and East River Railroad Company for year 1908 in New York City, Borough of Manhattan, \$3,312,000.

Central Union Gas Company for year 1908 in New York City, Borough of Bronx, \$2,280,000.

Christopher and Tenth Streets Railroad Company for year 1908 in New York City, Borough of Manhattan, \$1,373,000.

Citizens Water Supply Company of Newtown for year 1908 in New York City, Borough of Queens, \$750,000.

Coney Island and Brooklyn Railroad Company for year 1908 in New York City, Borough of Brooklyn, \$2,750,000.

Coney Island and Gravesend Railroad Company for year 1908 in New York City, Borough of Brooklyn, \$120,000.

Commercial Cable Company for year 1900 in New York City, Borough of Brooklyn, \$69,047; Borough of Manhattan, \$15,000.

Commercial Cable Company for year 1901 in New York City, Borough of Brooklyn, \$90,000; Borough of Manhattan, \$14,000.

- Commercial Cable Company for year 1902 in New York City, Borough of Brooklyn, \$90,000; Borough of Manhattan, \$14,000.
- Commercial Cable Company for year 1903 in New York City, Borough of Brooklyn, \$85,000; Borough of Manhattan, \$12,000.
- Commercial Cable Company for year 1904 in New York City, Borough of Brooklyn, \$90,000; Borough of Manhattan, \$12,000.
- Commercial Cable Company for year 1905 in New York City, Borough of Brooklyn, \$90,000; Borough of Manhattan, \$12,000.
- Commercial Cable Company for year 1906 in New York City, Borough of Brooklyn, \$100,000; Borough of Manhattan, \$31,000.
- Commercial Cable Company for year 1907 in New York City, Borough of Brooklyn, \$150,000; Borough of Manhattan, \$50,000.
- Commercial Cable Company for year 1908 in New York City, Borough of Brooklyn, \$150,000; Borough of Manhattan, \$60,000.
- Consolidated Fire Alarm Company for year 1909 in New York City, Borough of Brooklyn, \$15,000; Borough of Manhattan, \$20,000.
- Consolidated Gas Company for year 1908 in New York City, Borough of Manhattan, \$33,640,000.
- Consolidated Telegraph and Electrical Subway Company for year 1908 in New York City, Borough of Bronx, \$425,000; Borough of Manhattan, \$6,010,000.
- Edenwald Street Railroad Company for year 1908 in New York City, Borough of Bronx, \$11,000.
- Edison Electric Illuminating Company of Brooklyn for year 1907 in New York City, Borough of Brooklyn, \$10,100,000.
- Edison Electric Illuminating Company of Brooklyn for year 1908 in New York City, Borough of Brooklyn, \$10,500,000.
- Empire City Subway Company, Limited, for year 1908 in New York City, Borough of Bronx, \$1,250,000; Borough of Manhattan, \$7,500,000.

Flatbush Gas Company for year 1908 in New York City, Borough of Brooklyn, \$950,000.

Fort George and Eleventh Avenue Railroad Company for year 1908 in New York City, Borough of Manhattan, \$317,000.

Forty-second Street and Grand Street Ferry Railroad Company for year 1908 in New York City, Borough of Manhattan, \$1,258,000.

Interborough Rapid Trust Company for year 1905 in New York City, Borough of Manhattan, \$9,000,000.

Interborough Rapid Transit Company for year 1906 in New York City, Borough of Manhattan, \$18,000,000.

Interborough Rapid Transit Company for year 1907 in New York City, Borough of Bronx, \$4,000,000; Borough of Manhattan, \$20,000,000.

Interborough Rapid Transit Company for year 1908 in New York City, Borough of Bronx, \$4,000,000; Borough of Manhattan, \$20,012,000.

Jamaica and South Shore Railroad Company for year 1908 in New York City, Borough of Queens, \$1,000.

Jamaica Gas Light Company for year 1908 in New York City, Borough of Queens, \$165,000.

Kings County Lighting Company for year 1906 in New York City, Borough of Brooklyn, \$725,000.

Kings County Lighting Company for year 1908 in New York City, Borough of Brooklyn, \$930,000.

Long Island Railroad Company for year 1901 in New York City, Borough of Brooklyn, \$80,000.

Long Island Railroad Company for year 1902 in New York City, Borough of Brooklyn, \$80,000.

Long Island Railroad Company for year 1903 in New York City, Borough of Brooklyn, \$85,000; Borough of Queens, \$2,000.

Long Island Railroad Company for year 1904 in New York City, Borough of Brooklyn, \$30,000.

Long Island Railroad Company for year 1906 in New York City, Borough of Brooklyn, \$30,000.

Long Island Railroad Company for year 1908 in New York City, Borough of Brooklyn, \$13,100; Borough of Queens, \$1,381,900.

Manhattan Railway Company for year 1906 in New York City, Borough of Bronx, \$2,650,000; Borough of Manhattan, \$60,050,000.

Metropolitan Street Railway Company for year 1900 in New York City, Borough of Manhattan, \$18,377,911.

Metropolitan Street Railway Company for year 1908 in New York City, Borough of Manhattan, \$20,258,000.

Montauk Water Company for year 1908 in New York City, Borough of Queens, \$5,270.

Nassau Electric Railroad Company for year 1908 in New York City, Borough of Brooklyn, \$14,328,000.

New Amsterdam Gas Company for year 1908 in New York City, Borough of Manhattan, \$6,650,000; Borough of Queens, \$1,500,000.

New England Telegraph Company for year 1900 in New York City, Borough of Bronx, \$19,500; Borough of Brooklyn, \$3,000; Borough of Manhattan, \$275,000.

New England Telegraph Company for year 1901 in New York City, Borough of Bronx, \$23,500; Borough of Brooklyn, \$3,000; Borough of Manhattan, \$205,000.

New England Telegraph Company for year 1902 in New York City, Borough of Bronx, \$24,500; Borough of Brooklyn, \$4,000; Borough of Manhattan, \$185,000; Borough of Queens, \$1,800; Borough of Richmond, \$1,600.

New England Telegraph Company for year 1903 in New York City, Borough of Bronx, \$26,000; Borough of Brooklyn, \$4,000; Borough of Manhattan, \$187,500; Borough of Queens, \$1,800; Borough of Richmond, \$1,600.

New England Telegraph Company for year 1904 in New York City, Borough of Bronx, \$27,000; Borough of Brooklyn, \$4,000; Borough of Manhattan, \$192,000; Borough of Queens, \$1,800; Borough of Richmond, \$2,000.

New England Telegraph Company for year 1905 in New York City, Borough of Bronx, \$27,000; Borough of Brooklyn, \$4,000; Borough of Manhattan, \$197,000; Borough of Queens, \$1,800; Borough of Richmond, \$2,000.

New England Telegraph Company for year 1906 in New York City, Borough of Bronx, \$27,000; Borough of Brooklyn, \$4,000; Borough of Manhattan, \$197,000; Borough of Queens, \$1,800; Borough of Richmond, \$2,000.

New England Telegraph Company for year 1907 in New York City, Borough of Bronx, \$41,000; Borough of Brooklyn, \$14,000; Borough of Manhattan, \$350,000; Borough of Queens, \$2,400; Borough of Richmond, \$3,000.

New England Telegraph Company for year 1908 in New York City, Borough of Bronx, \$41,000; Borough of Brooklyn, \$14,000; Borough of Manhattan, \$300,000; Borough of Queens, \$2,400; Borough of Richmond, \$3,000.

Newtown Gas Company for year 1908 in New York City, Borough of Queens, \$675,000.

New York and Harlem Railroad Company (City Line) for year 1908 in New York City, Borough of Bronx, \$80,000; Borough of Manhattan, \$9,263,000.

New York and Long Island Railroad Company for year 1908 in New York City, Borough of Manhattan, \$3,175,000; Borough of Queens, \$1,675,000.

New York and New Jersey Telephone Company for year 1908 in New York City, Borough of Brooklyn, \$7,878,000; Borough of Queens, \$1,130,000; Borough of Richmond, \$492,000.

New York and Richmond Gas Company for year 1906 in New York City, Borough of Richmond, \$285,000.

New York and Richmond Gas Company for year 1907 in New York City, Borough of Richmond, \$300,000.

New York and Richmond Gas Company for year 1908 in New York City, Borough of Richmond, \$325,000.

New York Edison Company for year 1908 in New York City, Borough of Bronx, \$1,686,000; Borough of Brooklyn, \$28,000; Borough of Manhattan, \$37,301,000.

New York Mutual Gas Light Company for year 1907 in New York City, Borough of Manhattan, \$4,050,000.

New York Mutual Gas Light Company for year 1908 in New York City, Borough of Manhattan, \$4,000,000.

New York Telephone Company for year 1908 in New York City, Borough of Bronx, \$1,945,000; Borough of Brooklyn, \$108,000; Borough of Manhattan, \$26,234,000; Borough of Queens, \$11,000; Borough of Richmond, \$102,000.

New York, Westchester and Connecticut Traction Company for year 1908 in New York City, Borough of Bronx, \$4,400.

Northern Union Gas Company for year 1908 in New York City, Borough of Bronx, \$1,150,000.

Peter Cooper's Glue Factory for year 1906 in New York City, Borough of Brooklyn, \$500.

Peter Cooper's Glue Factory for year 1908 in New York City, Borough of Brooklyn, \$11,000.

Queens County Water Company for year 1908 in New York City, Borough of Queens, \$300,000.

Richmond Hill and Queens County Gas Light Company for year 1908 in New York City, Borough of Queens, \$135,000.

Richmond Lighting and Railroad Company for year 1907 in New York City, Borough of Richmond, \$500,000.

Second Avenue Railroad Company for year 1908 in New York City, Borough of Manhattan, \$5,780,000.

Sixth Avenue Railroad Company for year 1908 in New York City, Borough of Manhattan, \$4,550,000.

South Brooklyn Railway Company for year 1908 in New York City, Borough of Brooklyn, \$32,500.

Standard Gas Light Company for year 1908 in New York City, Borough of Bronx, \$180,000; Borough of Manhattan, \$5,800,000.

Staten Island Midland Railroad Company for year 1907 in New York City, Borough of Richmond, \$160,000.

Thirty-fourth Street Crosstown Railroad Company for year 1908 in New York City, Borough of Manhattan, \$1,206,000.

Twenty-eighth and Twenty-ninth Streets Crosstown Railroad Company for year 1908 in New York City, Borough of Manhattan, \$374,000.

Twenty-third Street Railway Company for year 1908 in New York City, Borough of Manhattan, \$2,790,000.

Union Railway Company of New York City for year 1908 in New York City, Borough of Bronx, \$3,986,000; Borough of Manhattan, \$220,000.

Wall and Cortlandt Streets Ferries Railroad Company for year 1901 in New York City, Borough of Manhattan, \$10,000.

Westchester Lighting Company for year 1908 in New York City, Borough of Bronx, \$275,000.

Western Union Telegraph Company for year 1900 in New York City, Borough of Bronx, \$34,252; Borough of Brooklyn, \$27,150; Borough of Manhattan, \$384,802; Borough of Queens, \$5,850; Borough of Richmond, \$2,492.

Western Union Telegraph Company for year 1901 in New York City, Borough of Bronx, \$30,300; Borough of Brooklyn, \$28,000; Borough of Manhattan, \$398,000; Borough of Queens, \$5,100; Borough of Richmond, \$1,225.

Western Union Telegraph Company for year 1902 in New York City, Borough of Bronx, \$30,500; Borough of Brooklyn, \$29,000; Borough of Manhattan, \$411,000; Borough of Queens, \$4,100; Borough of Richmond, \$1,225.

Western Union Telegraph Company for year 1903 in New York City, Borough of Bronx, \$30,500; Borough of Brooklyn, \$32,000; Borough of Manhattan, \$425,000; Borough of Queens, \$4,200; Borough of Richmond, \$1,225.

Western Union Telegraph Company for year 1904 in New York City, Borough of Bronx, \$30,000; Borough of Brooklyn, \$34,000; Borough of Manhattan, \$455,000; Borough of Queens, \$4,500; Borough of Richmond, \$1,200.

Western Union Telegraph Company for year 1905 in New York City, Borough of Bronx, \$30,000; Borough of Brooklyn, \$60,000; Borough of Manhattan, \$475,000; Borough of Queens, \$4,500; Borough of Richmond, \$2,000.

Western Union Telegraph Company for year 1906 in New York City, Borough of Bronx, \$30,000; Borough of Brooklyn, \$60,000; Borough of Manhattan, \$475,000; Borough of Queens, \$4,500; Borough of Richmond, \$2,000.

Western Union Telegraph Company for year 1907 in New York City, Borough of Bronx, \$30,000; Borough of Brooklyn, \$60,000; Borough of Manhattan, \$575,000; Borough of Queens, \$4,500; Borough of Richmond, \$2,000.

Western Union Telegraph Company for year 1908 in New York City, Borough of Bronx, \$33,200; Borough of Brooklyn, \$93,000; Borough of Manhattan, \$668,700; Borough of Queens, \$18,900; Borough of Richmond, \$6,200.

Williams Terminal Railway Company for year 1907 in New York City, Borough of Brooklyn, \$4,000.

Woodhaven Gas Light Company for year 1908 in New York City, Borough of Queens, \$155,000.

SECOND JUDICIAL DISTRICT.

New York and New Jersey Telephone Company for year 1908 in Nassau County, Town of Hempstead, \$287,000; Town of North Hempstead, \$82,000; Town of Oyster Bay, \$115,000. In Suffolk County, Town of Babylon, \$39,000; Town of Huntington, \$40,000; Town of Islip, \$45,000; Town of Southampton, \$58,000; Town of Southold, \$20,600.

THIRD JUDICIAL DISTRICT.

Albany and Hudson Railroad Company for year 1907 in Columbia County, Town of Kinderhook, \$8,500.

Albany and Hudson Railroad Company for year 1908 in Columbia County, City of Hudson, \$80,000. In Rensselaer County, City of Rensselaer, \$40,000.

American Telephone and Telegraph Company for year 1907 in Rensselaer County, City of Troy, \$28,950.

American Telephone and Telegraph Company for year 1908 in Columbia County, Town of Greenport, \$9,300; Town of Livingston, \$9,350; Town of Stockport, \$8,100; Town of Stuyvesant, \$14,400. In Rensselaer County, Town of North Greenbush, \$9,800; City of Troy, \$28,950.

Cohoes Railway Company for years 1906, 1907 and 1908 in Albany County, Town of Colonie, \$58,000.

Commercial Union Telephone Company for years 1907 and 1908 in Rensselaer County, City of Troy, \$185,000.

Green Island Water Supply Company for year 1907 in Albany County, Town of Green Island, \$14,000.

Hudson River Bridge Company for year 1907 in Albany County, City of Albany, \$119,400.

Hudson River Bridge Company for year 1908 in Rensselaer County, City of Rensselaer, \$480,000.

Hudson River Telephone Company for years 1907 and 1908 in Rensselaer County, City of Troy, \$218,700.

Kingston Consolidated Railway Company for year 1908 in Ulster County, City of Kingston, \$160,000.

McCreary, Edward, and Powers, Michael D., for year 1903 in Albany County, City of Cohoes, \$5,000.

New England Telegraph Company for year 1900 in Albany County, City of Albany, \$8,950.

New England Telegraph Company for year 1901 in Albany County, City of Albany, \$8,600.

New England Telegraph Company for year 1902 in Albany County, City of Albany, \$8,600. In Columbia County, Town of Ghent, \$2,900.

New England Telegraph Company for year 1903 in Albany County, City of Albany, \$8,600.

New England Telegraph Company for year 1904 in Albany County, City of Albany, \$8,600.

New England Telegraph Company for year 1905 in Albany County, City of Albany, \$8,600.

New England Telegraph Company for year 1906 in Albany County, City of Albany, \$8,600.

New England Telegraph Company for year 1907 in Albany County, City of Albany, \$8,850; Town of Colonie, \$8,850. In Columbia County, Town of Chatham, \$4,825; Town of Ghent, \$4,500. In Rensselaer County, City of Troy, \$4,550. In Ulster County, Town of Esopus, \$4,000; Town of Saugerties, \$4,600; Town of Ulster, \$4,875.

New England Telegraph Company for year 1908 in Albany County, City of Albany, \$25,000; Town of Colonie, \$5,300. In Columbia County, Town of Chatham, \$4,850. In Rensselaer County, City of Troy, \$4,500.

New York Central and Hudson River Railroad Company for year 1907 in Albany County, City of Albany, \$257,600.

New York, Ontario and Western Railway Company for year 1908 In Ulster County, Town of Wawarsing, \$8,400.

Troy Union Railroad Company for years 1901, 1902, 1903, 1904, 1907 and 1908 in Rensselaer County, City of Troy, \$609,000.

United Traction Company for year 1902 in Albany County, Town of Bethlehem, \$3,000.

United Traction Company for year 1905 in Albany County, Town of Bethlehem, \$3,000.

United Traction Company for year 1906 in Albany County, Town of Bethlehem, \$4,000.

United Traction Company for year 1907 in Albany County, Town of Green Island, \$72,000. In Rensselaer County, City of Troy, \$1,300,000.

United Traction Company for year 1908 in Albany County, Town of Green Island, \$105,000. In Rensselaer County, City of Troy, \$1,400,000.

West Troy Gas Light Company for year 1900 in Albany County, Town of Green Island, \$8,000; City of Watervliet, \$25,000.

FOURTH JUDICIAL DISTRICT.

American Telephone and Telegraph Company for year 1908 in Fulton County, Town of Ephratah, \$10,650; Town of Johnstown, \$18,150; Town of Oppenheim, \$14,450; Town of Perth, \$20,150. In Schenectady County, Town of Glenville, \$27,000; City of Schenectady, \$6,900.

Central New York Telephone and Telegraph Company for year 1908 in Saint Lawrence County, Town of Canton, \$16,400; Town of Gouverneur, \$18,450; City of Ogdensburg, \$25,950.

Delaware and Hudson Company for year 1908 in Washington County, Town of Fort Edward, \$53,200; Town of Whitehall, \$38,900.

Edison Electric Light and Power Company for year 1906 in Montgomery County, City of Amsterdam, \$48,000.

Fonda, Johnstown and Gloversville Railroad Company for year 1907 in Montgomery County, Town of Amsterdam, \$12,000.

Fonda, Johnstown and Gloversville Railroad Company for year 1908 in Fulton County, City of Gloversville, \$22,000.

Fonda, Johnstown and Gloversville Railroad Company for year 1909 in Fulton County, City of Gloversville, \$91,000.

Fulton County Gas and Electric Company for year 1909 in Fulton County, City of Gloversville, \$210,000.

Glens Falls Gas and Electric Light Company for year 1907 in Saratoga County, Town of Moreau, \$1,000. In Warren County, Town of Queensbury, \$60,000.

Hudson River Telephone Company for year 1908 in Clinton County, City of Plattsburg, \$16,950.

New England Telegraph Company for year 1900 in Fulton County, City of Gloversville, \$1,500.

New England Telegraph Company for year 1901 in Fulton County, City of Gloversville, \$1,150. In Schenectady County, City of Schenectady, \$1,300.

New England Telegraph Company for year 1902 in Fulton County, City of Gloversville, \$950. In Saratoga County, Town of Stillwater, \$1,100.

New England Telegraph Company for year 1903 in Fulton County, City of Gloversville, \$950.

New England Telegraph Company for year 1904 in Fulton County, City of Gloversville, \$900.

New England Telegraph Company for year 1907 in Montgomery County, Town of Florida, \$6,400; Town of Glen, \$5,600. In Schenectady County, City of Schenectady, \$4,950.

New England Telegraph Company for year 1908 in Franklin County, Town of Franklin, \$2,250. In Montgomery County, Town of Florida, \$6,400; Town of Glen, \$5,500. In Saint Lawrence County, Town of Norfolk, \$3,550; Town of Oswegatchie, \$3,700. In Schenectady County, City of Schenectady, \$4,950.

New York Central and Hudson River Railroad Company for year 1900 in Schenectady County, City of Schenectady, \$141,600.

New York Central and Hudson River Railroad Company for year 1901 in Montgomery County, Town of Canajoharie, \$20,000.

New York Central and Hudson River Railroad Company for year 1904 in Montgomery County, Town of Canajoharie, \$15,500.

Plattsburg Light, Heat and Power Company for year 1900 in Clinton County, Town of Plattsburg, \$18,000.

FIFTH JUDICIAL DISTRICT.

American Telephone and Telegraph Company for year 1908 in Oneida County, Town of New Hartford, \$16,000. In Onondaga County, Town of Manlius, \$10,400; Town of Onondaga, \$29,100.

Central New York Telephone and Telegraph Company for year 1908 in Herkimer County, Town of German Flats, \$26,200; Town of Herkimer, \$25,000; Town of Little Falls, \$27,625. In Jefferson County, Town of Le Ray, \$14,000; City of Watertown, \$75,000; Town of Watertown, \$10,000. In Oneida County, Town of Camden, \$5,850; Town of Deerfield, \$10,550; Town of Forestport, \$5,475; Town of New Hartford, \$8,000; City of Rome, \$36,250; Town of Trenton, \$21,100; City of Utica, \$175,000; Town of Whitestown, \$8,850. In Onondaga County, Town of De Witt, \$17,000; Town of Lysander, \$6,000; Town of Manlius, \$15,600; Town of Onondaga, \$19,500; Town of Van Buren, \$11,775.

Delaware, Lackawanna and Western Railroad Company for year 1908 in Oswego County, City of Oswego, \$135,000.

Empire State Telephone and Telegraph Company for year 1908 in Oswego County, City of Fulton, \$90,400; Town of Mexico, \$12,100; Town of Richland, \$15,000; Town of Scriba, \$7,000.

Independent Telephone Company of Syracuse for year 1908, in Onondaga County, City of Syracuse, \$215,000.

Little Falls and Dolgeville Railroad Company for year 1908 in Herkimer County, City of Little Falls, \$2,600.

New England Telegraph Company for year 1907 in Jefferson County, Town of Clayton, \$3,175. In Oneida County, Town of Verona, \$6,650. In Onondaga County, Town of Lysander, \$6,500; City of Syracuse, \$8,825.

New England Telegraph Company for year 1908 in Oneida County, Town of Verona, \$6,650. In Onondaga County, City of Syracuse, \$8,650.

New York, Ontario and Western Railway Company for year 1908 in Oneida County, City of Utica, \$40,500. In Oswego County, City of Oswego, \$51,600.

- New York Central and Hudson River Railroad Company for year 1900 in Oneida County, City of Rome, \$66,000. In Oswego County, City of Oswego, \$117,498.
- New York Central and Hudson River Railroad Company for year 1907 in Jefferson County, City of Watertown, \$12,000. In Oswego County, City of Fulton, \$12,000.
- Oneonta and Mohawk Valley Railroad Company for year 1907 in Herkimer County, Town of German Flats, \$8,800; Town of Warren, \$1,600.
- Oswego and Syracuse Railroad Company for year 1908 in Onondaga County, City of Syracuse, \$80,000.
- Peoples Subway Company of Syracuse for year 1908 in Onondaga County, City of Syracuse, \$115,000.
- Utica Gas and Electric Company for year 1908 in Oneida County, City of Utica, \$675,000.

SIXTH JUDICIAL DISTRICT.

- American Telephone and Telegraph Company for year 1908 in Chemung County, City of Elmira, \$7,200. In Madison County, Town of Lenox, \$8,000; Town of Sullivan, \$8,500.
- Central New York Telephone and Telegraph Company for year 1908 in Chenango County, Town of Norwich, \$21,000. In Madison County, Town of Lenox, \$15,250; City of Oneida, \$25,300. In Otsego County, City of Oneonta, \$42,000; Town of Otsego, \$20,200.
- Delaware, Lackawanna and Western Railroad Company for year 1909 in Tompkins County, City of Ithaca, \$19,400.
- Elmira Water, Light and Railroad Company for years 1900, 1902 and 1904 in Chemung County, City of Elmira, \$1,564,300.
- Empire State Telephone and Telegraph Company for year 1908 in Cortland County, City of Cortland, \$37,750.
- Erie Railroad Company for year 1908 in Broome County, City of Binghamton, \$77,500; Town of Union, \$19,300.
- Ithaca Electric Light and Power Company for year 1909 in Tompkins County, City of Ithaca, \$100,000.
- Ithaca Gas Light Company for year 1909 in Tompkins County, City of Ithaca, \$100,000.

New England Telegraph Company for year 1900 in Tompkins County, City of Ithaca, \$400.

New England Telegraph Company for year 1907 in Chemung County, City of Elmira, \$2,750. In Madison County, Town of Lenox \$5,025.

New England Telegraph Company for year 1908 in Madison County, Town of Lenox, \$5,025.

New York, Lackawanna and Western Railway Company for year 1908 in Broome County, City of Binghamton, \$56,300. In Chemung County, City of Elmira, \$48,400.

New York, Ontario and Western Railway Company for year 1908 in Chenango County, Town of Norwich, \$10,200. In Delaware County, Town of Hamden, \$15,000; Town of Walton, \$14,100. In Madison County, Town of Hamilton, \$3,400.

New York and Pennsylvania Telephone and Telegraph Company for year 1908 in Broome County, City of Binghamton, \$90,000. In Chemung County, City of Elmira, \$88,500. In Schuyler County, Town of Dix, \$4,125. In Tioga County, Town of Barton, \$8,500.

Oneonta and Mohawk Valley Railroad Company for year 1907 in Otsego County, Town of Hartwick, \$1,200; Town of Laurens, \$12,800; Town of Oneonta, \$12,200; Town of Otsego, \$24,800; Town of Richfield, \$5,100.

Syracuse, Binghamton and New York Railroad Company for year 1908 in Broome County, City of Binghamton, \$11,700.

Valley Railroad Company for year 1908 in Broome County, City of Binghamton, \$16,400.

SEVENTH JUDICIAL DISTRICT.

American Telephone and Telegraph Company for year 1906 in Monroe County, City of Rochester, \$8,300.

American Telephone and Telegraph Company for year 1908 in Cayuga County, Town of Sennett, \$14,800. In Livingston County, Town of York, \$11,200. In Ontario County, Town of Farmington, \$12,000; Town of Manchester, \$10,900; Town of Phelps, \$19,500; Town of Victor, \$9,900.

- American Telephone and Telegraph Company for year 1909 in Monroe County, City of Rochester, \$13,000.
- Avon, Geneseo and Mount Morris Railroad Company for year 1908 in Livingston County, Town of Avon, \$2,800.
- Buffalo, Rochester and Pittsburg Railway Company for year 1908 in Monroe County, City of Rochester, \$44,900.
- Buffalo, Rochester and Pittsburg Railway Company for year 1909 in Monroe County, City of Rochester, \$46,900.
- Empire State Telephone and Telegraph Company for year 1908 in Ontario County, Town of Canandaigua, \$19,900; Town of East Bloomfield, \$10,425; Town of Naples, \$10,175; Town of Phelps, \$5,850; Town of Seneca, \$20,500. In Wayne County, Town of Lyons, \$15,000; Town of Palmyra, \$10,500; Town of Sodus, \$8,225. In Yates County, Town of Jerusalem, \$8,500; Town of Milo, \$11,325.
- Erie Railroad Company for year 1908 in Livingston County, Town of Avon, \$9,500. In Steuben County, City of Corning, \$59,100; City of Hornell, \$33,600.
- Hornellsville Telephone Company for year 1908 in Steuben County, City of Hornell, \$18,600.
- New England Telegraph Company for year 1901 in Cayuga County, City of Auburn, \$1,460.
- New England Telegraph Company for year 1902 in Seneca County, Town of Waterloo, \$2,100. In Wayne County, Town of Rose, \$2,500; Town of Wolcott, \$3,000. In Yates County, Town of Milo, \$900.
- New England Telegraph Company for year 1907 in Seneca County, Town of Waterloo, \$3,650.
- New England Telegraph Company for year 1908 in Monroe County, City of Rochester, \$12,000. In Ontario County, Town of Seneca, \$3,075. In Steuben County, Town of Caton, \$3,500.
- New England Telegraph Company for year 1909 in Monroe County, City of Rochester, \$15,000.
- New York Central and Hudson River Railroad Company for year 1907 in Steuben County, City of Corning, \$75,000.
- New York Central and Hudson River Railroad Company for year 1908 in Steuben County, City of Corning, \$103,000.

New York Central and Hudson River Railroad Company for year 1909 in Cayuga County, City of Auburn, \$22,300. In Monroe County, City of Rochester, \$723,300. In Steuben County, City of Corning, \$99,000.

Rochester District Telegraph Company for year 1901 in Monroe County, City of Rochester, \$7,485.

Rochester, Syracuse and Eastern Railroad Company for year 1908 in Monroe County, City of Rochester, \$5,900. In Wayne County, Town of Lyons, \$32,450; Town of Savannah, \$3,200.

Rochester Telephone Company for years 1901, 1902, 1904 and 1905 in Monroe County, City of Rochester, \$931,605.

EIGHTH JUDICIAL DISTRICT.

American Telephone and Telegraph Company for year 1907 in Erie County, City of Buffalo, \$38,250.

American Telephone and Telegraph Company for year 1908 in Chautauqua County, City of Dunkirk, \$7,200. In Erie County, Town of Alden, \$10,750; City of Buffalo, \$60,000; Town of Evans, \$18,250; Town of Lancaster, \$12,400; Town of West Seneca, \$9,750. In Genesee County, Town of Darien, \$9,350; Town of Pavilion, \$12,150.

American Telephone and Telegraph Company for year 1909 in Erie County, City of Buffalo, \$60,000.

Buffalo Creek Railroad Company for year 1909 in Erie County, City of Buffalo, \$186,600.

Buffalo Gas Company for year 1909 in Erie County, City of Buffalo, \$2,000,000.

Buffalo General Electric Company for year 1909 in Erie County, City of Buffalo, \$1,500,000.

Buffalo and Lake Erie Traction Company for year 1908 in Chautauqua County, City of Dunkirk, \$160,000; Town of Pomfret, \$55,000; Town of Ripley, \$2,000; Town of Westfield, \$65,000. In Erie County, Town of Hamburg, \$70,200; Town of West Seneca, \$150,000.

Buffalo Natural Gas Fuel Company for year 1909 in Erie County, City of Buffalo, \$1,000,000.

Buffalo Southern Railway Company for year 1908 in Erie County, Town of East Hamburg, \$5,500; Town of Hamburg, \$45,000; Town of West Seneca, \$60,000.

Buffalo and Susquehanna Railway Company for year 1908 in Erie County, Town of Concord, \$1,400; Town of Hamburg, \$5,800.

Buffalo and Susquehanna Railway Company for year 1909 in Erie County, City of Buffalo, \$37,800.

Cataract Power and Conduit Company for year 1909 in Erie County, City of Buffalo, \$1,800,000.

Delaware, Lackawanna and Western Railroad Company for year 1900 in Erie County, Town of Alden, \$2,500; City of Buffalo, \$81,520; Town of Lancaster, \$650.

Delaware, Lackawanna and Western Railroad Company for year 1909 in Erie County, City of Buffalo, \$1,004,000.

Dunkirk Street Railway Company for year 1908 in Chautauqua County, City of Dunkirk, \$160,000.

Erie Railroad Company for year 1907 in Erie County, City of Buffalo, \$5,000.

Erie Railroad Company for year 1908 in Allegany County, Town of Friendship, \$7,500; Town of Wellsville, \$12,500. In Cattaraugus County, Town of Little Valley, \$4,000; Town of Olean, \$4,500; Town of Persia, \$7,700. In Chautauqua County, City of Jamestown, \$61,400. In Genesee County, Town of Batavia, \$15,500. In Niagara County, City of Niagara Falls, \$52,600; Town of Niagara, \$4,800; City of North Tonawanda, \$69,500. In Wyoming County, Town of Attica, \$9,600.

Erie Railroad Company for year 1909 in Chautauqua County, City of Jamestown, \$32,300. In Erie County, City of Buffalo, \$481,800.

Federal Telephone and Telegraph Company for year 1909 in Erie County, City of Buffalo, \$651,200.

Fredonia Natural Gas Light Company for year 1908 in Chautauqua County, Town of Pomfret, \$6,000.

Grand Trunk Railway Company for year 1909 in Erie County, City of Buffalo, \$26,100.

International Bridge Company for year 1909 in Erie County, City of Buffalo, \$42,300.

International Railway Company for year 1908 in Niagara County, City of North Tonawanda, \$187,400.

Lehigh Valley Railway Company for year 1909 in Erie County, City of Buffalo, \$336,600.

- Lewiston and Youngstown Frontier Railway Company for year 1907 in Niagara County, Town of Lewiston, \$90,000.
- New England Telegraph Company for year 1908 in Erie County, Town of Amherst, \$7,500; City of Buffalo, \$52,000.
- New England Telegraph Company for year 1909 in Chautauqua County, City of Jamestown, \$3,500. In Erie County, City of Buffalo, \$52,000.
- New York Central and Hudson River Railroad Company for year 1900 in Niagara County, Town of Lockport, \$40,100.
- New York Central and Hudson River Railroad Company for year 1908 in Genesee County, Town of Batavia, \$62,900. In Niagara County, Town of Lewiston, \$19,900.
- New York Central and Hudson River Railroad Company for year 1909 in Erie County, City of Buffalo, \$1,939,900.
- New York, Lackawanna and Western Railway Company for year 1900 in Erie County, Town of Alden, \$2,500.
- New York Transit Company for year 1909 in Erie County, City of Buffalo, \$25,300.
- New York and Pennsylvania Telephone and Telegraph Company for year 1908 in Allegany County, Town of Wellsville, \$9,500.
- Niagara Falls Hydraulic Power and Manufacturing Company for year 1908 in Niagara County, City of Niagara Falls, \$185,400.
- Niagara Gorge Railroad Company for year 1907 in Niagara County, Town of Lewiston, \$10,000. City of Niagara Falls, \$24,000.
- Nypano Railroad Company for year 1908 in Cattaraugus County, Town of Randolph, \$11,900.
- Pennsylvania Gas Company for years 1903, 1904 and 1905 in Chautauqua County, City of Jamestown, \$589,000.
- People's Gas Light and Coke Company for year 1909 in Erie County, City of Buffalo, \$65,000.
- Republic Metal Ware Company for year 1909 in Erie County, City of Buffalo, \$6,200.
- South Buffalo Railway Company for year 1909 in Erie County, City of Buffalo, \$6,600.
- Standard Oil Company of New York for years 1908 and 1909 in Erie County, City of Buffalo, \$24,000.
- Tenawanda Power Company for year 1906 in Niagara County, City of North Tonawanda, \$60,000.

United Natural Gas Company for year 1900 in Cattaraugus County, Town of Little Valley, \$13,000.

Western New York and Pennsylvania Railway Company for year 1909 in Erie County, City of Buffalo, \$279,900.

NINTH JUDICIAL DISTRICT.

Consolidated Water Company of Suburban New York for year 1901 in Westchester County, Town of Greenburg, \$54,000; Town of Mount Pleasant, \$55,000.

Consolidated Water Company of Suburban New York for year 1908 in Westchester County, Town of Mount Pleasant, \$60,000.

Edenwald Street Railroad Company for years 1907 and 1908 in Westchester County, Town of Eastchester, \$3,000.

Erie Railroad Company for year 1908 in Orange County, Town of Chester, \$16,000; Town of Goshen, \$10,500; City of Middletown, \$32,000; City of Newburgh, \$30,800; City of Port Jervis, \$21,000. In Rockland County, Town of Ramapo, \$18,700.

Goshen and Deckertown Railroad Company for year 1908 in Orange County, Town of Goshen, \$1,400.

Middletown, Unionville and Water Gap Railroad Company for year 1908 in Orange County, City of Middletown, \$5,500.

Montgomery and Erie Railroad Company for year 1908 in Orange County, Town of Goshen, \$3,900.

New England Telegraph Company for year 1901 in Westchester County, City of Yonkers, \$10,500.

New England Telegraph Company for year 1902 in Westchester County, Town of Greenburg, \$6,200; Town of Harrison, \$3,700; Town of Mamaroneck, \$2,800; City of Yonkers, \$12,000.

New England Telegraph Company for years 1903, 1904, 1905 and 1906 in Westchester County, City of Yonkers, \$50,400.

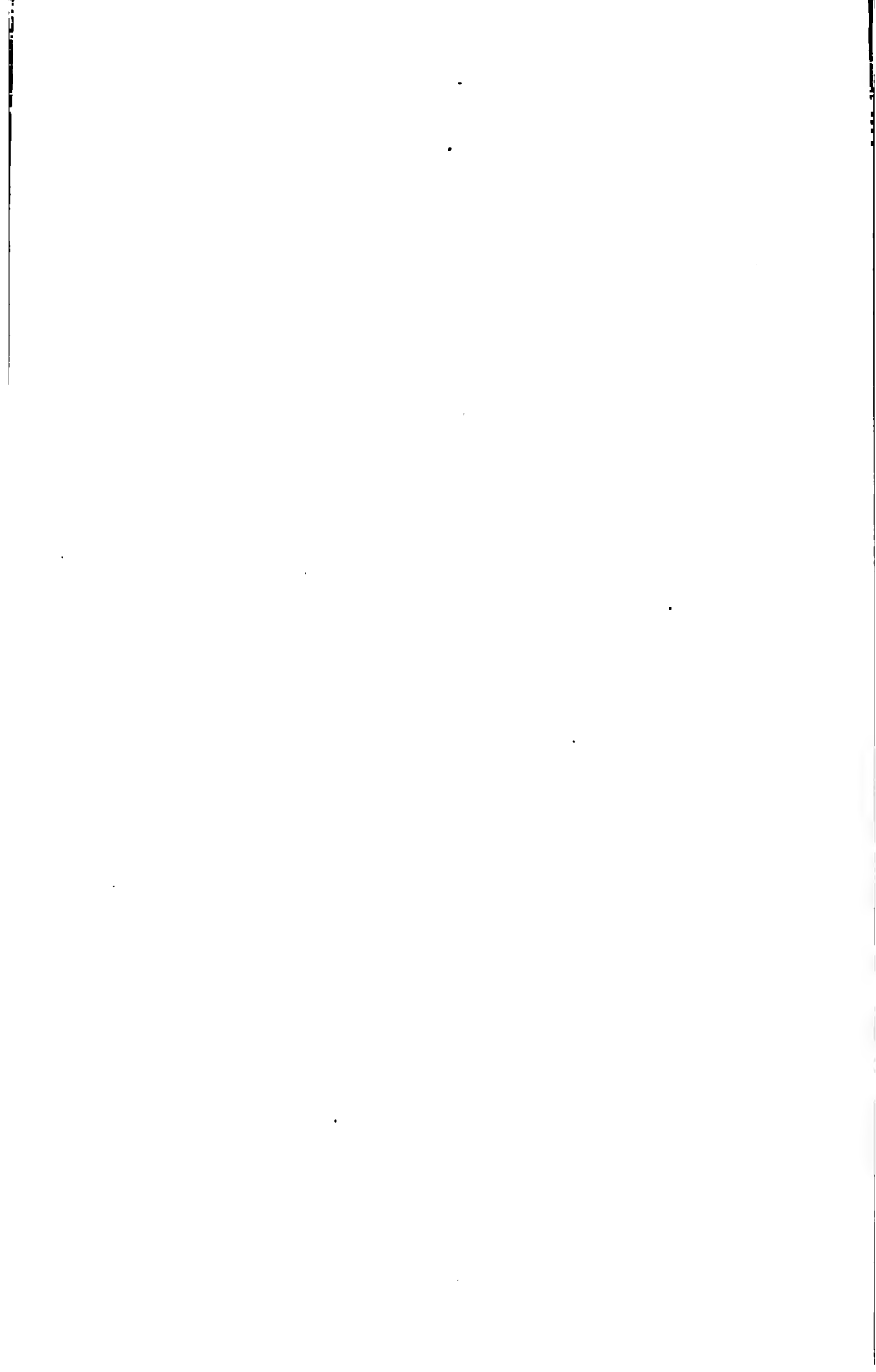
New England Telegraph Company for year 1907 in Orange County, Town of Wallkill, \$7,225. In Westchester County, Town of Greenburg, \$8,700; Town of Harrison, \$4,375; City of Mount Vernon, \$900; City of New Rochelle, \$2,150; Town of Scarsdale, \$4,200; City of Yonkers, \$16,080.

New Jersey and New York Railroad Company for year 1908 in Rockland County, Town of Haverstraw, \$8,800; Town of Ramapo, \$4,800.

- New York, Westchester and Connecticut Traction Company for year 1908 in Westchester County, Town of Eastchester, \$25,000; City of Mount Vernon, \$35,000; City of New Rochelle, \$20,000; Town of Pelham, \$8,000.
- New York Central and Hudson River Railroad Company for year 1900 in Westchester County, City of Yonkers, \$152,000.
- New York Central and Hudson River Railroad Company for year 1908 in Westchester County, Town of Greenburg, \$9,900; Town of White Plains, \$8,000.
- New York City Railway Company for year 1907 in Westchester County, City of Mount Vernon, \$40,000.
- New York City Railway Company for year 1908 in Westchester County, City of Mount Vernon, \$40,000.
- New York Transit Company for year 1900 in Orange County, Town of Deer Park, \$5,196.
- Northern Westchester Lighting Company for 1905 in Westchester County, Town of Cortlandt, \$4,000; Mount Pleasant, \$5,000; Ossining, \$68,000.
- Peekskill Lighting and Railroad Company for year 1900 in Westchester County, Town of Cortlandt, \$47,250.
- Westchester Electric Railroad Company for year 1905 in Westchester County, City of Mount Vernon, \$245,000.
- Westchester Electric Railroad Company for year 1907 in Westchester county, Town of Eastchester, \$90,000; City of Mount Vernon, \$301,000; City of New Rochelle, \$210,000; Town of Pelham, \$45,000; City of Yonkers, \$38,000.
- Westchester Lighting Company for year 1905 in Westchester County, Town of Greenburg, \$120,000.
- Westchester Lighting Company for year 1908 in Westchester county, Town of Greenburg, \$346,000.
- Yonkers Electric Light and Power Company for year 1907 in Westchester County, City of Yonkers, \$220,470.
- Yonkers Electric Light and Power Company for year 1908 in Westchester County, City of Yonkers, \$225,400.
- Yonkers Railroad Company for year 1907 in Westchester County, Town of Greenburg, \$30,000; City of Yonkers, \$800,000.
- Yonkers Railroad Company for year 1908 in Westchester County, Town of Greenburg, \$30,000; City of Yonkers, \$800,000.

APPENDIX B

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ALBANY.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Albany, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Albany.....	.....	\$74,630,905 00	\$72,952,579 00	\$5,384,150 00
Berne.....	37,793	670,520 00	637,415 00	8,050 00
Bethlehem.....	30,329	2,699,305 00	3,185,225 00	41,000 00
Coeymans.....	29,742	1,820,360 00	2,182,517 00	59,350 00
Cohoes.....	.....	11,088,519 00	11,032,444 00	368,950 00
Colonie.....	32,111	6,305,491 00	6,005,391 00	271,990 00
Green Island.....	.....	2,302,481 00	2,382,337 00	7,100 00
Guiderland.....	36,225	1,399,900 00	1,370,350 00	32,800 00
Knox.....	25,977	551,230 00	542,930 00	3,200 00
New Scotland.....	36,044	1,415,925 00	1,743,248 00	46,650 00
Rensselaerville.....	36,565	734,115 00	701,586 00	35,425 00
Watervliet.....	.....	5,171,672 50	5,764,366 50	29,500 00
Westerlo.....	35,419	577,435 00	867,470 00	5,200 00
Totals.....	300,205	\$109,367,858 50	\$109,367,858 50	\$6,293,365 00

ALBANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Albany, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Albany.....	\$5,384,150 00	\$78,336,729 00	.....
Berne.....	8,050 00	645,465 00	\$4,630 84
Bethlehem.....	41,000 00	3,226,225 00	16,946 90
Coeymans.....	59,350 00	2,241,867 00	5,852 91
Coloes.....	368,950 00	11,401,394 00	.....
Colonie.....	271,990 00	6,277,381 00	6,642 45
Green Island.....	7,100 00	2,389,437 00	94 59
Guiderland.....	32,800 00	1,403,150 00	6,439 81
Knox.....	3,200 00	546,130 00	2,366 78
New Scotland.....	46,650 00	1,789,898 00	9,902 40
Rensselaerville.....	35,425 00	737,011 00	5,228 60
Watervliet.....	29,500 00	5,793,866 50	.....
Westerlo.....	5,200 00	872,670 00	6,356 62
Totals.....	\$6,293,365 00	\$115,661,223 50	\$64,461 90

ALBANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Albany, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Albany.....	\$1,192,397 80	\$385,834 52	\$4,700 81	\$1,582,933 13
Berne.....	.....	2,933 40	35 74	7,599 98
Bethlehem.....	.....	14,662 01	178 63	31,787 54
Coeymans.....	.....	10,188 46	124 13	16,165 50
Cohoes.....	1,634 58	54,982 89	669 88	57,287 35
Colonie.....	.....	28,528 37	347 58	35,518 40
Green Island.....	.....	10,859 11	132 30	11,086 00
Guiderland.....	.....	6,376 80	77 69	12,894 30
Knox.....	.....	2,481 96	30 24	4,878 98
New Scotland.....	.....	8,134 42	99 11	18,135 93
Rensselaerville.....	.....	3,349 44	40 81	8,618 85
Watervliet.....	841 53	26,916 86	327 94	28,086 33
Westerlo.....	.....	3,965 96	48 32	10,370 90
Totals.....	\$1,194,873 91	\$559,214 20	\$6,813 18	\$1,825,363 19

ALBANY — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Albany, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Albany.....	.0198	\$6,562,256 75	\$65,622 57
Berne.....	.0112	.....	.....
Bethlehem.....	.0116	.....	.....
Coeymans.....	.0086	.....	.....
Cohoes.....	.0050	697,033 18	6,970 33
Colonie.....	.0054	.....	.....
Green Island.....	.0048	.....	.....
Guilderland.....	.0090	.....	.....
Knox.....	.0088	.....	.....
New Scotland.....	.0124	.....	.....
Rensselaerville.....	.0112	.....	.....
Watervliet.....	.0054	128,915 13	1,289 15
Westerlo.....	.0178	.....	.....
Totals.....	.....	\$7,388,205 06	\$73,882 05

I, S. W. Pitts, Clerk of the Board of Supervisors of the county of Albany, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1908.

S. W. PITTS, Clerk,
P. O. address, City Hall, Albany, N. Y.

ALLEGANY.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Allegany, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Alfred.....	19,200	\$441,095	\$521,095	\$23,025
Allen.....	22,764	248,260	278,260	2,300
Alma.....	23,349	372,816	373,816	6,525
Almond.....	27,374	475,725	567,025	18,820
Amity.....	21,960	905,183	835,183	80,815
Andover.....	23,756	694,965	704,965	40,690
Angelica.....	22,740	566,524	554,524	35,290
Belfast.....	21,988	614,891	659,891	31,925
Birdsall.....	22,267	215,545	232,545	7,500
Bolivar.....	22,600	1,014,880	964,880	74,650
Burns.....	15,482	527,386	477,086	40,275
Caneadea.....	21,950	539,673	544,673	16,225
Centerville.....	22,000	379,150	379,150	3,700
Clarksville.....	22,805	339,345	369,345	6,200
Cuba.....	22,150	1,182,731	1,132,731	105,725
Friendship.....	22,760	907,660	897,660	105,225
Genesee.....	22,905	503,042	523,042	6,900
Granger.....	20,450	307,635	317,635	4,850
Grove.....	21,070	289,640	294,640	.....

ALLEGANY — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Hume.....	24,274	\$863,008	\$783,008	\$18,550
Independence.....	21,572	379,418	389,418	7,750
New Hudson.....	22,200	362,768	390,768	52,675
Rushford.....	22,350	501,900	526,900	52,150
Scio.....	22,289	553,107	578,107	22,250
Ward.....	17,455	206,885	207,885	2,760
Wellsville.....	22,647	2,006,950	1,886,950	231,400
West Almond.....	22,109	183,263	228,263	2,200
Willing.....	22,150	375,965	335,965	4,200
Wirt.....	22,860	621,935	625,935	11,450
Totals.....	639,476	\$16,581,345	\$16,581,345	\$1,016,025

ALLEGANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Assessed value of personal property for taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Alfred.....	\$23,025	\$544,120	\$4,148 13
Allen.....	2,300	280,560	5,551 90
Alma.....	6,525	380,341	3,730 10
Almond.....	18,820	585,845	6,879 82
Amity.....	80,815	915,998	10,965 45
Andover.....	40,690	745,655	2,074 79
Angelica.....	35,290	589,814	7,912 95
Belfast.....	31,925	691,816	4,584 53
Birdsall.....	7,500	240,045	3,924 13
Bollivar.....	74,650	1,039,530	1,294 53
Burns.....	40,275	517,361	3,717 68
Candarea.....	16,225	560,898	9,834 24
Centerville.....	3,700	382,850	6,376 60
Clarksville.....	6,200	375,545	4,314 14
Cuba.....	105,725	1,238,456	2,206 76
Friendship.....	105,225	1,002,885	4,043 78
Genesee.....	6,900	529,942	4,466 00
Granger.....	4,850	322,485	5,974 51
Grove.....	294,640	3,212 49
Hume.....	18,550	801,558	15,898 01
Independence.....	7,750	397,168	4,747 71

ALLEGANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
New Hudson.....	\$52,675	\$443,443	\$3,253 38
Rushford.....	52,150	579,050	4,967 94
Scio.....	22,250	600,357	7,831 88
Ward.....	2,760	210,645	2,440 72
Wellsville.....	231,400	2,118,350	4,740 39
West Almond.....	2,200	230,463	3,831 41
Willing.....	4,200	340,165	3,406 31
Wirt.....	11,450	637,385	5,154 93
Totals.....	\$1,016,025	\$17,597,370	\$151,485 21

ALLEGANY — Continued.

Statement of the aggregate valuations of the real and personal estate in the county of Allegany, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Alfred.....	\$2,075 19	\$35 82	\$6,259 14
Allen.....	1,071 01	18 47	6,641 38
Alma.....	1,502 22	25 04	5,257 36
Almond.....	2,231 62	38 56	9,150 00
Amity.....	3,491 45	60 29	14,517 19
Andover.....	2,842 16	49 08	4,966 03
Anglica.....	2,248 15	38 82	10,199 92
Belfast.....	2,646 98	45 54	7,277 05
Birdsall.....	914 96	15 80	4,854 89
Boliver.....	3,966 30	68 42	5,329 25
Burns.....	1,971 99	34 05	5,723 72
Caneadea.....	2,138 69	36 92	12,009 85
Centerville.....	1,453 86	25 20	7,855 66
Clarksville.....	1,431 44	24 72	5,770 30
Cuba.....	4,721 31	81 52	7,009 59
Friendship.....	3,835 26	66 01	7,945 05
Genesee.....	2,026 58	34 88	6,527 46
Granger.....	1,229 19	21 23	7,224 93
Grove.....	1,123 06	19 39	4,354 94
Hume.....	3,069 64	52 76	19,020 41
Independence.....	1,513 86	26 14	6,287 71

ALLEGANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
New Hudson.....	\$1,687 11	\$29 19	\$4,969 68
Rushford.....	2,207 12	38 11	7,213 17
Seio.....	2,288 34	39 52	10,159 74
Ward.....	802 90	13 87	3,257 49
Wellsville.....	8,078 87	139 44	12,958 70
West Almond.....	867 52	15 17	4,714 10
Willing.....	1,296 58	22 39	4,725 28
Wirt.....	2,429 48	41 96	7,626 37
Total.....	\$67,162 84	\$1,158 31	\$219,806 36

ALLEGANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Alfred.....	.013486	\$33,219 16	\$332 19
Allen.....	.026506	.....	.....
Amla.....	.013859	.....	.....
Almond.....	.018501	.....	.....
Amity.....	.014721	72,534 24	725 34
Andover.....	.006750	75,005 98	750 06
Angelica.....	.016948	39,658 27	396 58
Belfast.....	.011250	.....	.....
Birdsall.....	.021766	.....	.....
Bolivar.....	.004891	77,700 13	777 00
Burns.....	.010061	.....	.....
Caneadea.....	.021604	.....	.....
Centerville.....	.020518	.....	.....
Clarksville.....	.016699	.....	.....
Cuba.....	.005440	295,121 66	2,951 22
Friendship.....	.007843	216,932 08	2,169 32
Genesee.....	.012800	.....	.....
Granger.....	.023120	.....	.....
Grove.....	.015035	.....	.....
Hume.....	.021575	54,124 60	541 25
Independence.....	.016240	26,699 08	266 99

ALLEGANY — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
New Hudson.....	.011962	.....	.....
Rushford.....	.013089	.....	.....
Scio.....	.017658	.....	.....
Ward.....	.015538	.....	.....
Wellsville.....	.005789	\$347,180 43	\$3,471 80
West Almond.....	.025418	.....	.....
Willing.....	.012429	.....	.....
Wirt.....	.012040	.....	.....
Totals.....	.....	\$1,238,175 63	\$12,381 75

I, Charles Stillman, Clerk of the Board of Supervisors of the county of Allegany, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1908.

CHARLES STILLMAN, Clerk,
P. O. address, Alfred, N. Y.

BROOME.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Broome, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including all- lage property, real estate of corporations and special franchises.	Equalized value of real estate, including all- lage property, real estate of corporations and special franchises.	Total assessed value of personal property, ex- clusive of bank stock.
Baker.....	24,643	\$610,571 00	\$574,090 00	\$14,250
Binghamton city.....	5,741	22,588,584 00	23,662,417 00	1,566,250
Binghamton.....	17,743	253,155 00	238,859 00	2,400
Chenango.....	21,284	745,530 00	687,225 00	17,500
Colesville.....	48,988	1,164,151 39	1,048,927 00	15,500
Conklin.....	15,045	648,190 00	560,611 00	10,250
Dickinson.....	3,119½	524,275 00	459,574 00	28,350
Fenton.....	20,066½	622,640 00	550,393 00	3,200
Kirkwood.....	18,512½	688,750 00	617,862 00	3,350
Lisle.....	28,386½	654,062 56	585,184 00	28,435
Maine.....	28,431	562,372 50	465,523 00	16,000
Nanticoke.....	15,494	192,155 00	172,374 00	5,950
Sanford.....	55,365	1,486,406 00	1,317,243 00	49,850
Triangle.....	25,472	685,005 00	602,598 00	18,850
Union.....	14,437	3,657,221 00	3,702,221 00	38,650
Vestal.....	31,899	697,646 50	654,641 95	1,400
Windsor.....	55,204½	1,169,334 00	1,050,306 00	23,100
Totals.....	429,831½	\$36,950,048 95	\$36,950,048 95	\$1,843,285

BROOME — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Broome, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Barker.....	\$14,250	\$588,340 00	\$3,460 27
Binghamton city.....	1,566,250	25,228,667 00	.....
Binghamton.....	2,400	241,259 00	2,065 34
Chenango.....	17,500	704,725 00	6,380 88
Colesville.....	15,500	1,064,427 00	8,722 03
Conklin.....	10,250	570,861 00	4,447 53
Dickinson.....	28,350	487,924 00	1,012 14
Fenton.....	3,200	553,593 00	3,264 81
Kirkwood.....	3,350	621,212 00	4,282 39
Lisle.....	28,435	613,619 00	7,120 25
Maine.....	16,000	481,523 00	4,595 20
Nanticoke.....	5,950	178,324 00	2,077 68
Sanford.....	49,850	1,367,093 00	5,381 34
Triangle.....	18,850	621,448 00	3,743 75
Union.....	38,650	3,740,871 00	9,977 07
Vestal.....	1,400	656,041 95	4,743 66
Windsor.....	23,100	1,073,406 00	8,613 32
Totals.....	\$1,843,285	\$38,793,333 95	\$79,887 66

BROOME — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Broome, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Barker.....	\$2,826 16	\$39 42	\$6,325 85
Binghamton city.....	\$22,975 49	121,188 80	1,690 17	145,854 46
Binghamton.....	1,158 92	16 16	3,240 42
Chenango.....	3,385 23	47 21	9,813 32
Colesville.....	5,113 10	71 31	13,906 44
Conklin.....	2,742 20	38 24	7,227 97
Dickinson.....	2,343 80	32 69	3,388 63
Fenton.....	2,659 25	37 09	5,961 15
Kirkwood.....	2,984 07	41 62	7,308 08
Lisle.....	2,947 59	41 11	10,108 95
Maine.....	2,313 01	32 26	6,940 47
Nanticoke.....	856 60	11 94	2,946 22
Sanford.....	6,566 99	91 59	12,039 92
Triangle.....	2,985 20	41 63	6,770 58
Union.....	17,969 71	250 62	28,197 40
Vestal.....	3,151 37	43 95	7,938 98
WindSOR.....	5,156 23	71 91	13,841 46
Totals.....	\$22,975 49	\$186,348 23	\$2,598 92	\$291,810 30

BROOME — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Broome, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Barker.....	.0102	\$1,190,731 01	\$11,907 31
Binghamton city.....	.....	.....	.....
Binghamton.....	.0125	.....	.....
Chenango.....	.0130	.....	.....
Colesville.....	.0118	.....	.....
Conklin.....	.0110	.....	.....
Dickinson.....	.0062	.....	.....
Fenton.....	.0095	.....	.....
Kirkwood.....	.0106	.....	.....
Lisle.....	.0150	.....	.....
Maine.....	.0120	.....	.....
Nanticoke.....	.0150	.....	.....
Sanford.....	.0080	.....	.....
Triangle.....	.0097	33,743 00	337 43
Union.....	.0075	69,754 54	697 55
Vestal.....	.0114	.....	.....
Windsor.....	.0118	.....	.....
Totals.....	.....	\$1,294,238 55	\$12,942 29

I, A. L. Bonnell, Clerk of the Board of Supervisors of the county of Broome, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

A. L. BONNELL, Clerk,
P. O. address, Binghamton, N. Y.

CATTARAUGUS.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Cattaraugus, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Allegany.....	44,989	\$1,467,385	\$1,582,385	\$18,100
Ashford.....	33,799	633,100	653,100	36,500
Carrollton.....	26,872	724,145	764,145	400
Cold Spring.....	18,787	291,635	275,635	7,520
Conewango.....	22,846	530,145	523,145	69,250
Dayton.....	23,137	637,195	597,195	32,990
East Otto.....	25,236	453,160	416,160	21,600
Elko.....	14,393	123,448	148,448	13,925
Ellicottville.....	28,459	786,850	791,850	40,150
Farmersville.....	29,443	533,900	552,900	28,750
Franklinville.....	31,804	1,124,688	1,079,688	93,580
Freedom.....	25,998	709,093	667,093	63,580
Great Valley.....	33,715	838,975	796,975	12,550
Hinsdale.....	24,786	720,208	715,208	10,050
Humphrey.....	22,583	256,031	234,031	5,900
Ischua.....	20,540	386,320	368,320	21,300
Leon.....	23,023	374,079	362,079	22,140
Little Valley.....	18,968	660,720	646,720	54,150
Lyndon.....	21,107	299,505	281,505	11,350

CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Machias.....	25,890	\$686,176	\$671,176	\$27,150
Mansfield.....	24,821	460,725	445,725	15,800
Napoli.....	23,063	310,794	322,794	7,230
New Albion.....	22,988	612,685	597,685	30,300
Olean city.....	760	3,843,399	3,932,399	255,150
Olean.....	21,086	2,981,488	3,121,488	11,900
Otto.....	20,104	444,190	420,190	20,750
Perrysburg.....	18,328	421,369	385,369	16,900
Persia.....	13,296	635,660	624,660	33,500
Portville.....	23,106	695,176	666,176	79,990
Randolph.....	23,040	684,037	704,037	87,420
Red House.....	36,392	268,830	245,830	9,700
Salamanca.....	11,827	1,437,970	1,411,970	21,019
South Valley.....	23,356	129,487	146,487	3,800
Yorkshire.....	23,580	564,195	574,195	27,765
Totals.....	802,122	\$25,726,763	\$25,726,763	\$1,212,159

CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Allegany.....	\$18,100	\$1,600,485	\$11,028 44
Ashford.....	36,500	689,600	5,157 07
Carrollton.....	400	764,545	4,765 92
Coldspring.....	7,520	283,155	2,671 72
Conewango.....	69,250	592,395	3,688 23
Dayton.....	32,990	630,185	4,839 59
East Otto.....	21,600	437,760	3,258 10
Elko.....	13,925	162,373	3,127 40
Ellicottville.....	40,150	832,000	3,208 87
Farmersville.....	28,750	581,650	5,137 98
Franklinville.....	93,580	1,173,268	6,800 13
Freedom.....	63,580	730,673	5,679 71
Great Valley.....	12,550	809,525	5,325 44
Hinsdale.....	10,050	725,258	6,174 19
Humphrey.....	5,900	239,931	4,939 03
Ischua.....	21,300	389,620	4,986 50
Leon.....	22,140	384,219	4,484 47
Little Valley.....	54,150	700,870	3,790 35
Lyndon.....	11,350	292,855	3,049 71
Machias.....	27,150	698,326	4,796 13
Manstfield.....	15,800	461,525	3,452 99

CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Napoli.....	\$7,230	\$330,024	\$3,448 72
New Albion.....	30,300	627,985	15,511 63
Olean city.....	255,150	4,187,549	.....
Olean.....	11,900	3,133,388	6,033 14
Otto.....	20,750	440,940	2,294 41
Perrysburg.....	16,900	402,269	3,393 13
Persia.....	33,500	658,160	3,732 48
Portville.....	79,990	746,166	6,860 36
Randolph.....	87,420	791,457	4,311 26
Red House.....	9,700	255,530	3,817 67
Salamanca.....	21,019	1,432,989	1,239 82
South Valley.....	3,800	150,287	2,568 65
Yorkshire.....	27,765	601,960	6,570 36
Totals.....	\$1,212,159	\$26,938,922	\$160,143 60

CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Allegany.....	\$4,752 94	\$106 35	\$15,887 73
Ashford.....	2,047 90	45 81	7,250 78
Carrollton.....	2,270 46	50 80	7,087 18
Coldspring.....	840 89	18 80	3,531 41
Conewango.....	1,759 23	39 36	5,486 82
Dayton.....	1,871 46	41 87	6,752 92
East Otto.....	1,300 02	29 09	4,587 21
Elko.....	482 21	10 79	3,620 40
Ellicottville.....	2,470 78	55 28	5,734 93
Farmersville.....	1,727 32	38 65	6,903 95
Franklinville.....	3,484 24	77 96	10,362 33
Freedom.....	2,169 87	48 55	7,898 13
Great Valley.....	2,404 04	53 79	7,783 27
Hinsdale.....	2,153 80	48 19	8,376 18
Humphrey.....	712 53	15 94	5,667 50
Ischua.....	1,157 06	25 89	6,169 45
Leon.....	1,141 02	25 53	5,651 02
Little Valley.....	2,081 37	46 57	5,918 29
Lyndon.....	869 70	19 46	3,938 87
Machias.....	2,073 82	46 40	6,916 35
Mansfield.....	1,370 59	30 67	4,854 25

CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Napoli.....	\$980 08	\$21 93	\$4,450 73
New Albion.....	1,864 93	41 73	17,418 29
Olean city.....	\$2,952 87	12,435 69	278 25	15,666 81
Olean.....	9,305 17	208 20	15,546 51
Otto.....	1,309 46	29 30	3,633 17
Perrysburg.....	1,194 62	26 73	4,614 48
Persia.....	1,954 53	43 73	5,730 74
Portville.....	2,215 89	49 58	9,125 83
Randolph.....	2,350 38	52 59	6,714 23
Red House.....	758 85	16 98	4,593 50
Salamanca.....	4,255 20	95 22	5,590 24
South Valley.....	446 31	9 99	3,024 95
Yorkshire.....	1,787 64	40 00	8,398 00
Totals.....	\$2,952 87	\$80,000 00	\$1,789 98	\$244,886 45

CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Allegany.....	.00909043	\$52,000 00	\$520 00
Ashford.....
Carrollton.....
Coldspring.....	39,017 69	390 17
Conewango.....
Dayton.....
East Otto.....
Elko.....
Ellicottville.....	53,000 00	530 00
Farmersville.....
Franklinville.....	91,072 50	910 50
Freedom.....
Great Valley.....
Hinsdale.....
Humphrey.....
Ischua.....
Leon.....
Little Valley.....	42,465 60	424 65
Lyndon.....
Machias.....
Mansfield.....

CATTARAUGUS — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Napoli.....
New Albion.....	\$84,500 00	\$845 00
Olean city.....	1,328,311 81	13,283 11
Olean.....
Otto.....
Perrysburg.....
Persia.....	68,910 87	689 10
Portville.....
Randolph.....	75,915 69	759 15
Red House.....
Salamanca.....	113,588 53	1,135 88
South Valley.....
Yorkshire.....
Totals.....	\$1,948,782 69	\$19,487 56

I, J. E. Chase, Clerk of the Board of Supervisors of the county of Cattaraugus, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1908.

J. E. CHASE, Clerk,
P. O. address, Great Valley, N. Y.

CAYUGA.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Cayuga, as corrected by the Board of Supervisors, at their annual meeting in the year 1908.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Auburn city.....	5,070	\$16,413,850	\$16,275,177	\$968,016
Aurelius.....	18,496	1,284,110	1,312,651	32,100
Brutus.....	12,386	1,657,221	1,661,962	105,450
Cato.....	19,658	892,912	877,155	18,125
Conquest.....	21,436	744,700	733,589	11,675
Fleming.....	13,398	692,400	719,435	6,650
Genoa.....	24,043	789,420	910,658	16,450
Ira.....	21,160	755,800	743,311	24,300
Ledyard.....	22,080	955,450	1,010,257	88,550
Locke.....	14,946	481,325	484,103	21,500
Mentz.....	9,923	1,031,306	1,037,917	32,100
Montezuma.....	10,303	691,345	685,291	1,000
Moravia.....	17,692	1,084,387	1,069,668	81,050
Niles.....	23,386	690,474	689,926	20,300
Owasco.....	12,425	852,555	775,162	28,300
Scipio.....	22,024	885,493	952,690	92,530
Senipronius.....	17,445	379,910	368,707	27,800
Sennett.....	17,597	1,090,265	1,038,601	27,325

CAYUGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Springport.....	13,457	\$830,924	\$921,154	\$49,200
Sterling.....	27,115	1,143,340	1,055,780	12,550
Summerhill.....	14,832	307,470	289,196	13,130
Throop.....	11,295	515,765	515,290	7,500
Venice.....	24,225	718,235	760,550	54,075
Victory.....	21,090	573,985	574,412	24,600
Totals.....	415,482	\$35,462,642	\$35,462,642	\$1,764,276

CAYUGA — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Auburn city.....	\$968,016	\$17,243,193	\$7,141 59
Aurelius.....	32,100	1,344,751	5,771 86
Brutus.....	105,450	1,767,412	2,980 88
Cato.....	18,125	895,280	4,722 39
Conquest.....	11,675	745,264	437 06
Fleming.....	6,650	726,085	5,503 53
Genoa.....	16,450	927,108	2,141 38
Ira.....	24,300	767,611	3,582 50
Ledyard.....	88,550	1,098,807	1,151 77
Locke.....	21,500	505,603	3,225 61
Mentz.....	32,100	1,070,017	1,898 03
Montezuma.....	1,000	686,291	274 11
Moravia.....	81,050	1,150,718	6,925 82
Niles.....	20,300	710,226	2,455 29
Owasco.....	28,300	803,462	4,387 41
Scipio.....	92,530	1,045,220	2,067 75
Sempronius.....	27,800	396,507	1,329 93
Sennett.....	27,325	1,065,926	6,862 58
Springport.....	49,200	970,354	2,388 75
Sterling.....	12,550	1,068,330	3,967 46

CAYUGA — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Summerhill.....	\$13,130	\$302,326	\$1,839 39
Throop.....	7,500	522,790	1,420 99
Venice.....	54,075	814,625	6,833 25
Victory.....	24,600	599,012	1,003 48
Totals.....	\$1,764,276	\$37,226,918	\$80,312 81

CAYUGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Auburn city.....	\$90,741 43	\$1,056 14	\$98,939 16
Aurelius.....	7,126 51	82 36	12,980 73
Brutus.....	9,377 87	108 26	12,467 01
Cato.....	4,750 34	54 83	9,527 56
Conquest.....	3,945 48	45 65	4,428 19
Fleming.....	3,847 88	44 50	9,395 91
Genoa.....	4,913 21	56 78	7,111 37
Ira.....	4,072 93	47 01	7,702 44
Ledyard.....	5,823 12	67 30	7,042 19
Locke.....	2,673 07	30 97	5,929 65
Mentz.....	5,677 49	65 54	7,641 06
Montezuma.....	3,641 45	42 03	3,957 59
Moravia.....	6,098 23	70 48	13,094 53
Niles.....	3,763 85	43 50	6,262 64
Owasco.....	4,257 95	49 21	8,694 57
Seipio.....	5,539 15	64 02	7,670 92
Sempronius.....	2,101 29	24 28	3,455 50
Sennett.....	5,655 78	65 29	12,583 65
Springport.....	5,125 24	59 43	7,573 42
Sterling.....	5,668 55	65 43	9,701 44

CAYUGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Summerhill.....		\$1,602 17	\$18 52	\$3,460 08
Throop.....		2,773 92	32 02	4,226 93
Venice.....		5,305 23	49 89	12,188 37
Victory.....		2,133 22	36 69	3,173 39
Total.....		\$196,615 36	\$2,280 13	\$279,208 30

CAYUGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Auburn city.....	.....	\$633,283 58	\$6,332 84
Aurelius.....	.00986	.....	.....
Brutus.....	.00708	.....	.....
Cato.....	.01046	.....	.....
Conquest.....	.00586	.....	.....
Fleming.....	.01344	.....	.....
Genoa.....	.00884	.....	.....
Ira.....	.00988	.....	.....
Ledyard.....	.00676	155,685 00	1,556 85
Locke.....	.01180	29,750 00	297 50
Mentz.....	.00720	.....	.....
Montezuma.....	.00550	.....	.....
Moravia.....	.01124	202,517 00	2,025 17
Niles.....	.00880	.....	.....
Owasco.....	.00988	.....	.....
Scipio.....	.00784	.....	.....
Sempronius.....	.00850	.....	.....
Sernett.....	.01126	.....	.....
Springport.....	.00860	.....	.....
Sterling.....	.00840	.....	.....

CAYUGA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Summerhill .....	.01080	.....	.....
Throop .....	.00808	.....	.....
Venice .....	.01580	.....	.....
Victory .....	.00530	.....	.....
Totals .....	.....	\$1,021,235 58	\$10,212 36

I, Ernest G. Tabor, Clerk of the Board of Supervisors of the county of Cayuga, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in the said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1908.

ERNEST G. TABOR, *Clerk*,
P. O. address, Auburn, N. Y.

CHAUTAUQUA.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Chautauqua, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Arkwright.....	22,083	\$312,285	\$308,759	\$600
Busti.....	30,168	1,356,005	1,301,186	21,050
Carroll.....	20,658	504,885	491,251	19,325
Charlotte.....	23,780	452,933	456,257	19,920
Chautauqua.....	41,318	2,389,650	2,304,893	92,660
Cherry Creek.....	22,985	450,257	467,390	8,050
Clymer.....	21,957	525,115	470,200	60,100
Dunkirk city and town.....	6,632	6,602,194	6,666,759	109,200
Ellery.....	30,098	980,655	964,618	69,855
Ellicott.....	19,065	1,662,198	1,578,713	13,050
Ellington.....	23,081	387,615	404,671	19,140
French Creek.....	21,832	351,835	309,212	5,800
Gerry.....	21,992	472,339	438,352	31,800
Hanover.....	30,402	2,148,195	2,145,420	77,950
Harmony.....	54,734	1,347,765	1,402,155	85,900
Jamestown city.....	4,364	12,764,597	13,202,537	600,550
Kiantone.....	11,456	271,671	283,978	3,900
Mina.....	22,028	406,880	423,681	20,547

CHAUTAUQUA — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Poland.....	222,447	\$589,045	\$580,810	\$17,115
Pomfret.....	26,491	2,672,170	2,603,947	67,150
Portland.....	21,347	1,600,450	1,638,392	75,500
Ripley.....	30,761	1,497,135	1,441,783	103,000
Sheridan.....	22,675	1,686,464	1,579,357	19,850
Sherman.....	22,980	686,098	737,460	90,950
Stockton.....	29,037	686,286	704,601	41,300
Villenova.....	22,826	374,800	384,810	16,545
Westfield.....	29,341	2,297,849	2,186,179	92,175
Totals.....	656,538	\$45,477,371	\$45,477,371	\$1,782,982

CHAUTAUQUA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Arkwright.....		\$600	\$309,359	\$2,975 04
Busti.....		21,050	1,322,236	7,150 86
Carroll.....		19,325	510,576	5,408 46
Charlotte.....		19,920	476,177	4,549 83
Chautauqua.....		92,660	2,397,553	10,755 45
Cherry Creek.....		8,050	475,440	8,305 08
Clymer.....		60,100	530,300	4,572 73
Dunkirk city and town.....		109,200	6,775,959	3,157 00
Ellery.....		69,855	1,034,473	6,215 77
Ellicott.....		13,050	1,591,763	7,137 58
Ellington.....		19,140	423,811	4,058 20
French Creek.....		5,800	315,012	1,980 63
Gerry.....		31,800	470,152	2,597 00
Hanover.....		77,950	2,223,370	11,505 34
Harmony.....		85,900	1,488,055	12,414 20
Jamestown city.....		600,550	13,803,087	1,811 00
Kiantone.....		3,900	287,878	2,744 24
Mina.....		20,547	444,228	3,836 18
Poland.....		17,115	597,925	2,870 69
Pomfret.....		67,150	2,671,097	5,000 00
Portland.....		75,500	1,713,892	7,958 22

CHAUTAUQUA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

TOWNS AND CITIES.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.		Amount of town taxes.
			Equalized valuation.	aggregate valuation.	
Ripley.....		\$103,000	\$1,544,783	\$6,654	33
Sheridan.....		19,850	1,599,207	6,630	59
Sherman.....		90,950	828,410	5,386	66
Stockton.....		41,300	745,901	5,868	82
Villanova.....		16,545	401,355	3,349	69
Westfield.....		92,175	2,278,354	14,868	17
Totals.....		\$1,782,982	\$47,260,353	\$159,761	76

CHAUTAUQUA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and surveyor's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Arkwright.....	\$950 72	\$20 18	\$3,945 94
Busti.....	3,760 51	86 32	10,997 69
Carroll.....	1,346 40	33 30	6,788 16
Charlotte.....	1,126 34	31 08	5,707 25
Chautauqua.....	6,720 32	156 51	17,632 28
Cherry Creek.....	1,100 85	31 01	9,436 94
Clymer.....	1,480 86	34 60	6,088 19
Dunkirk city and town.....	18,075 61	442 70	21,675 31
Ellery.....	2,679 06	67 52	8,962 35
Ellicott.....	4,334 00	103 89	11,575 47
Ellington.....	1,222 09	27 62	5,307 91
French Creek.....	775 48	20 56	2,776 67
Gerry.....	1,012 51	30 69	3,640 20
Hanover.....	5,206 76	145 16	16,857 26
Harmony.....	3,713 11	96 96	16,224 27
Jamestown city.....	37,608 77	901 83	40,321 60
Kiantone.....	630 16	18 74	3,393 14
Mina.....	1,076 38	28 99	4,941 55
Poland.....	1,417 74	38 48	4,326 91
Pomfret.....	6,678 01	174 41	11,852 42
Portland.....	3,630 33	111 85	11,700 40

CHAUTAUQUA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Ripley.....	\$3,368 21	\$100 82	\$10,123 36
Sheridan	3,855 21	104 41	10,590 21
Sherman	2,168 98	54 06	7,609 70
Stockton	2,177 61	48 64	8,095 07
Villanova.....	861 98	26 18	4,237 85
Westfield.....	5,708 54	148 75	20,725 46
Totals.....	\$122,686 54	\$3,085 26	\$285,533 56

CHAUTAUQUA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Arkwright.....	.012168	.....	.....
Busti.....	.008947	.....	.....
Carroll.....	.012819	.....	.....
Charlotte.....	.013200	.....	.....
Chautauqua.....	.006904	\$33,916 34	\$339 16
Cherry Creek.....	.021620	.....	.....
Clymer.....	.010369	.....	.....
Dunkirk city and town.....	.005265	440,534 32	4,405 35
Ellery.....	.008433	.....	.....
Ellicott.....	.007843	29,755 47	297 55
Ellington.....	.012363	.....	.....
French Creek.....	.007656	.....	.....
Gerry.....	.007360	.....	.....
Hanover.....	.008802	44,529 29	445 29
Harmony.....	.011438	.....	.....
Jamestown city.....	.003016	1,086,247 37	10,862 47
Kiantone.....	.012259	.....	.....
Mina.....	.011170	.....	.....
Poland.....	.006975	.....	.....
Pomfret.....	.005721	54,146 52	541 47
Portland.....	.007604	48,838 29	488 38

CHAUTAUQUA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Ripley .....	.005859	\$31,148 33	\$311 48
Sheridan .....	.006199	.....	.....
Sherman .....	.011451	35,500 00	355 00
Stockton .....	.011080	.....	.....
Villanova .....	.010641	.....	.....
Westfield .....	.011305	78,126 02	781 26
Totals .....	.....	\$1,882,741 95	\$18,827 41

I, J. A. McGinnies, Clerk of the Board of Supervisors of the county of Chautauqua, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in the said county, as corrected by said Board of Supervisors, at their annual meeting in the month of September, 1908.

J. A. MCGINNIES, *Clerk.*
P. O. address, Ripley, N. Y.

CHEMUNG.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Chemung, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Ashland.....	8,750	\$549,517	\$589,227	\$10,650
Baldwin.....	15,909	186,435	185,793	2,876
Big Flats.....	26,097	962,800	1,056,362	9,450
Catlin.....	23,304	356,160	376,893	4,700
Chemung.....	29,300	895,335	1,003,279	6,650
Elmira city.....	4,816	18,399,035	17,711,322	1,341,600
Elmira.....	13,575	753,985	769,711	25,700
Erin.....	26,817	324,129	329,118	.....
Horseheads.....	21,880	1,875,798	2,218,892	15,050
Southport.....	28,335	1,106,055	1,090,867	12,050
Van Etten.....	24,787	558,000	520,219	9,250
Veteran.....	22,775	574,520	690,086	6,735
Totals.....	246,345	\$26,541,769	\$26,541,769	\$1,444,711

CHEMUNG — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chemung, etc.

TOWNS AND CITY.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Ashland.....	\$10,650	\$599,877	\$2,865 84
Baldwin.....	2,876	188,669	2,224 40
Big Flats.....	9,450	1,065,812	9,622 83
Catlin.....	4,700	381,593	3,523 15
Chemung.....	6,650	1,009,929	5,617 31
Flmira city.....	1,341,600	19,052,922	.....
Elmira.....	25,700	795,411	5,197 55
Erin.....	329,118	3,398 25
Horseheads.....	15,050	2,233,942	6,964 25
Southport.....	12,050	1,102,917	10,784 19
Van Etten.....	9,250	529,469	4,157 18
Veteran.....	6,735	696,821	6,159 50
Totals.....	\$1,444,711	\$27,986,480	\$60,514 45

CHEMUNG — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Ashland.....	\$2,269 55	\$40 59	\$5,175 98
Baldwin.....	709 24	12 75	2,946 39
Big Flats.....	3,985 32	72 13	13,680 28
Catlin.....	1,506 03	24 73	5,053 91
Chemung.....	3,841 45	68 30	9,527 06
Elmira city.....	\$34,306 30	73,665 32	1,288 09	109,259 71
Elmira.....	3,205 88	53 81	8,457 24
Erin.....	1,484 92	22 24	4,905 41
Horseheads.....	9,311 00	151 07	16,426 32
Southport.....	5,242 72	74 64	16,101 55
Van Etten.....	2,007 53	35 83	6,200 54
Veteran.....	2,604 93	47 14	8,811 57
Totals.....	\$34,306 30	\$109,833 89	\$1,891 32	\$206,545 96

CHEMUNG — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Ashland.....	{ †.0096 }	.....	.....
Baldwin.....	{ *.0080 }	.....	.....
Big Flats.....	.0160	.....	.....
Catlin.....	.0140	.....	.....
Chemung.....	.0140	.....	.....
Chemung.....	.0104	.....	.....
Elmira city.....	.0055	\$778,482 91	\$7,784 81
Elmira.....	{ †.0150 }	.....	.....
Elmira.....	{ *.0162 }	.....	.....
Erin.....	.0150	.....	.....
Horseheads.....	{ †.0124 }	67,119 17	671 19
Horseheads.....	{ *.0091 }	.....	.....
Southport.....	.0140	.....	.....
Van Etten.....	{ †.01221 }	.....	.....
Van Etten.....	{ *.01716 }	.....	.....
Veteran.....	.01515	.....	.....
Totals.....	.....	\$845,602 08	\$8,456 00

I, E. H. Colburn, Clerk of the Board of Supervisors of the county of Chemung, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

*Town.

†Village.

E. H. COLBURN, Clerk,
P. O. address, Elmira, N. Y.

CHENANGO.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Chenango, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Afton.....	28,797	\$854,880	\$845,281	\$37,100
Bainbridge.....	21,100	877,525	878,141	41,600
Columbus.....	22,662	457,525	460,318	16,050
Coventry.....	29,481	451,465	453,221	26,975
German.....	17,272	146,485	150,164	950
Greene.....	45,636	1,408,140	1,434,630	123,500
Guilford.....	38,172	1,157,509	1,137,286	29,850
Lincklaen.....	16,254	168,200	164,374	3,600
McDonough.....	24,158	266,835	271,372	9,950
New Berlin.....	28,830	1,022,445	995,595	49,120
North Norwich.....	17,177	536,182	514,689	11,450
Norwich.....	26,643	2,978,025	3,064,950	154,200
Otselic.....	28,289	357,330	349,425	24,385
Oxford.....	36,267	1,516,475	1,497,725	133,150
Pharsalia.....	24,111	223,458	226,321	15,400
Pitcher.....	17,375	238,350	233,582	12,800
Plymouth.....	25,991	380,435	365,470	8,800

CHENANGO—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Preston.....	21,051	\$366,460	\$355,824	\$16,900
Sherburne.....	27,839	1,197,515	1,218,441	159,350
Smithville.....	30,582	424,140	413,957	3,600
Smyrna.....	25,000	529,930	528,543	22,550
Totals.....	552,687	\$15,559,309	\$15,559,309	\$901,280

CHENANGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Afton.....	\$37,100	\$882,381	\$377 21
Bainbridge.....	41,600	919,741	3,229 04
Columbus.....	16,050	476,368	4,362 28
Cventry.....	26,975	480,196	531 96
German.....	950	151,114	1,021 36
Greene.....	123,500	1,558,130	804 61
Guilford.....	29,850	1,167,136	1,914 46
Lincklaen.....	3,600	167,974	1,669 57
McDonough.....	9,950	281,322	981 55
New Berlin.....	49,120	1,044,715	7,299 54
North Norwich.....	11,450	526,139	2,456 52
Norwich.....	154,200	3,219,150	13,353 03
Otselic.....	24,385	373,810	4,397 34
Oxford.....	133,150	1,630,875	3,861 23
Pharsalia.....	15,400	241,721	1,020 83
Pitcher.....	12,800	246,382	1,055 84
Plymouth.....	8,800	374,270	3,947 04

CHENANGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Preston.....	\$16,900	\$372,724	\$1,141 66
Sherburne.....	159,350	1,377,791	4,886 09
Smithville.....	3,600	417,557	1,035 65
Smyna.....	22,550	551,093	2,845 59
Totals.....	\$901,280	\$16,460,589	\$62,192 40

CHENANGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Afton.....	\$3,690 23	\$54 56	\$4,122 00
Bainbridge.....	4,173 82	61 71	7,464 57
Columbus.....	1,992 22	29 46	6,383 96
Coventry.....	2,008 24	29 69	2,569 89
German.....	631 98	9 34	1,662 68
Greene.....	6,743 67	99 71	7,647 99
Guilford.....	4,095 97	72 17	6,082 60
Lincklaen.....	702 48	10 39	2,382 44
McDonough.....	1,176 51	17 40	2,175 46
New Berlin.....	4,604 26	73 15	11,976 95
North Norwich.....	1,933 00	32 54	4,422 06
Norwich.....	16,237 57	240 09	29,830 69
Otselic.....	1,641 24	24 90	6,063 48
Oxford.....	8,018 93	118 57	11,998 73
Pharsalia.....	1,010 90	14 95	2,046 68
Pitcher.....	1,030 39	15 24	2,101 47
Plymouth.....	1,514 32	23 14	5,484 50

CHENANGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Preston	\$1,558 77	\$23 05	\$2,723 48
Sherburne	6,844 73	101 20	11,832 02
Smithville	1,746 27	25 82	2,807 74
Smyrna	2,024 61	34 10	4,904 30
Totals	\$73,380 11	\$1,111 18	\$136,683 69

CHENANGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Ratio of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Afton.....	.00464	.....	.....
Bainbridge....	.00812	\$78,274 24	\$782 74
Columbus.....	.0135	.....	.....
Coventry.....	.00538	.....	.....
German.....	.01128	.....	.....
Greene.....	.005	54,370 42	543 70
Guilford.....	.00514	.....	.....
Lincklaen.....	.01388	.....	.....
McDonough....	.00786	.....	.....
New Berlin....	.0112	138,219 15	1,382 19
North Norwich.	.00808	.....	.....
Norwich.....	.00952	663,464 75	6,634 64
Otselic.....	.0159	28,783 04	287 83
Oxford.....	.00728	236,556 96	2,865 56
Pharsalia.....	.0086	.....	.....
Pitcher.....	.0084	.....	.....
Plymouth.....	.0141	.....	.....

CHENANGO — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Preston.....	.0071	.....	.....
Sherburne.....	.0087	\$258,873 30	\$2,588 72
Smithville.....	.0066	.....	.....
Smyrna.....	.00888	.....	.....
Totals.....	.....	\$1,508,541 86	\$15,085 38

I, W. B. Leach, Clerk of the Board of Supervisors, of the county of Chenango, do hereby certify that the preceding is a true statement of the aggregate valuation of the Real and Personal Estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1908.

W. B. LEACH, *Clerk*,
P. O. address, Norwich, N. Y.

CLINTON.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Clinton, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including value of improvements, and value of corporations and special franchises.	Equalized value of real estate, including value of improvements, and value of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Altona.....	53,733	\$199,315	\$266,058	\$2,400
Ausable.....	22,470	527,345	640,029	36,250
Beekmantown.....	36,000	454,395	482,813	3,625
Black Brook.....	75,337	191,300	263,616	11,670
Champlain.....	29,460	993,452	989,813	77,050
Chazy.....	33,029	560,210	582,352	19,670
Clinton.....	40,658	195,800	266,989	9,000
Dannemora.....	22,971	307,186	330,248	10,184
Ellenburg.....	64,871	286,368	469,789	3,725
Moorea.....	50,573	366,069	539,560	7,870
Peru.....	46,445	657,325	656,595	27,130
Plattsburg city.....	.....	3,245,625	2,465,231	140,250
Plattsburg town.....	25,761	783,126	643,751	8,000
Saranac.....	68,100	306,525	377,110	8,925
Schuyler Falls.....	21,760	228,720	328,807	35,900
Totals.....	591,168	\$9,302,761	\$9,302,761	\$401,649

CLINTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Clinton, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Altona.....	\$2,400	\$268,458	\$17,977 14
Ausable.....	36,250	676,279	7,672 10
Beekmantown.....	3,625	486,438	6,685 26
Black Brook.....	11,670	275,286	9,211 72
Champlain.....	77,050	1,066,863	7,705 02
Chazy.....	19,670	602,022	9,292 81
Clinton.....	9,000	275,989	6,494 39
Dannemora.....	10,184	340,432	5,516 33
Ellenburg.....	3,725	473,514	16,343 54
Moers.....	7,870	547,430	10,423 81
Peru.....	27,130	683,725	8,758 29
Plattsburg city.....	140,250	2,605,481	.....
Plattsburg town.....	8,000	651,751	9,556 98
Saranac.....	8,925	386,035	12,183 32
Schuyler Falls.....	35,900	364,707	6,500 29
Totals.....	\$401,649	\$9,704,410	\$134,321 00

CLINTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Clinton, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Altona.....	\$2,145 64	\$8 90	\$20,131 68
Ausable.....	5,153 70	23 80	12,849 60
Beekmantown.....	3,707 00	17 10	10,409 36
Black Brook.....	2,097 77	9 70	11,319 19
Champlain.....	8,182 09	37 60	15,924 71
Chazy.....	4,581 81	21 20	13,895 82
Clinton.....	2,103 23	9 70	8,607 32
Dannemora.....	2,594 32	11 98	8,122 63
Ellenburg.....	3,608 51	16 70	19,968 75
Mooers.....	4,171 80	20 30	14,615 91
Peru.....	5,210 57	24 10	13,992 96
Plattsburg city.....	\$79,501 07	19,855 58	91 80	99,448 45
Plattsburg town.....	4,966 80	22 90	14,546 68
Saranac.....	2,841 86	13 60	15,038 78
Schuyler Falls.....	2,779 32	12 80	9,292 41
Totals.....	\$79,501 07	\$74,000 00	\$342 18	\$288,164 25

CLINTON — Concluded.

Statement of the aggregate valuations of real and personal estate, in the county of Clinton, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Altona.....	.054	.....	.....
Ausable.....	.0165	\$208,744 20	\$2,087 44
Beekmantown.....	.020	.....	.....
Black Brook.....	.027.	.....	.....
Champlain.....	.0115	179,446 73	1,794 47
Chazy.....	.02646	.....	.....
Clinton.....	.037	.....	.....
Dannemora.....	.022	.....	.....
Ellenburg.....	.033	.....	.....
Moorea.....	.0335	.....	.....
Peru.....	.018	.....	.....
Plattsburg city.....	.0293	613,512 89	6,135 12
Plattsburg town.....	.0165	.....	.....
Saranac.....	.037	.....	.....
Schuyler Falls.....	.029	.....	.....
Totals.....	.....	\$1,001,703 82	\$10,017 03

F. I. A. E. Lamarche, Clerk of the Board of Supervisors of the county of Clinton, do hereby certify that the preceding is a true statement of the aggregate valuation of the Real and Personal Estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

A. E. LAMARCHE, Clerk,
P. O. address, Plattsburg, N. Y.

COLUMBIA.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Columbia, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Ancram.....	25,825	\$820,924 00	\$782,924 00	\$9,900 00
Austerlitz.....	28,805	344,050 00	309,050 00	1,875 00
Canaan.....	20,761	988,722 50	912,350 00	4,400 00
Chatham.....	30,955	2,448,867 00	2,399,335 00	91,600 00
Claverack.....	29,862 $\frac{1}{2}$	2,591,539 00	2,508,466 00	177,450 00
Clermont.....	11,173 $\frac{1}{2}$	659,365 00	694,227 00	64,888 00
Copake.....	24,102 $\frac{1}{2}$	931,179 00	915,255 00	61,000 00
Gallatin.....	23,318	371,060 50	367,269 00	7,860 00
Germanatown.....	7,230 $\frac{3}{4}$	749,213 00	824,894 50	29,125 00
Ghent.....	27,748 $\frac{3}{4}$	1,995,349 30	1,932,738 00	48,825 00
Greenport.....	12,075	759,758 50	821,653 00	58,000 00
Hillsdale.....	30,110	575,860 00	572,980 00	28,750 00
Hudson city.....	.....	4,561,009 00	4,628,338 20	606,042 83
Kinderhook.....	20,302 $\frac{3}{4}$	1,602,370 00	1,618,665 80	119,300 00
Livingston.....	21,674	787,650 00	803,110 50	24,650 00

COLUMBIA — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
New Lebanon.....	\$20,548 ¹⁸ / ₁₀₀	\$548,390 00	\$543,840 30	\$7,850 00
Stockport.....	6,113 ¹⁸ / ₁₀₀	1,059,765 00	1,136,140 00	19,200 00
Stuyvesant.....	14,326 ³⁸ / ₁₀₀	1,449,740 00	1,471,210 00	92,400 00
Taghkanic.....	21,278 ¹ / ₂	381,045 00	383,410 50	15,700 00
Totals.....	376,212 ⁸ / ₁₀₀	\$23,625,856 80	\$23,625,856 80	\$1,468,815 83

COLUMBIA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Ancram.....	\$9,900 00	\$792,824 00	\$5,700 98
Austerlitz.....	1,875 00	310,925 00	3,747 12
Canaan.....	4,400 00	916,750 00	3,844 45
Chatham.....	91,600 00	2,490,935 00	8,140 71
Claverack.....	177,450 00	2,685,916 00	5,980 30
Clermont.....	64,888 00	759,115 00	3,885 29
Copake.....	61,000 00	976,255 00	4,546 13
Gallatin.....	7,860 00	375,129 00	3,865 51
Germantown.....	29,125 00	854,019 50	3,484 61
Ghent.....	48,825 00	1,981,563 00	6,163 67
Greenport.....	58,000 00	879,653 00	6,380 37
Hillsdale.....	28,750 00	601,730 00	3,831 98
Hudson city.....	606,042 83	5,234,381 03	8,305 77
Kinderhook.....	119,300 00	1,737,965 80	5,075 29
Livingston.....	24,650 00	827,760 50	

COLUMBIA — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
New Lebanon.....	\$7,850 00	\$551,690 30	\$6,714 12
Stockport.....	19,200 00	1,153,340 00	4,418 95
Stuyvesant.....	92,400 00	1,563,610 00	5,942 36
Taghkanic.....	15,700 00	399,110 50	4,268 37
Totals.....	\$1,468,815 83	\$25,094,672 63	\$94,295 98

COLUMBIA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Ancram.....	\$7,069 10	\$48 73	\$12,818 81
Austerlitz.....	2,937 07	19 11	6,703 30
Canaan.....	8,113 38	56 35	12,014 18
Chatham.....	23,046 91	153 10	31,340 72
Claversack.....	23,720 25	165 08	29,865 63
Clermont.....	6,893 53	46 66	10,825 48
Copake.....	9,260 95	60 00	13,867 08
Gallatin.....	3,400 72	23 06	7,289 29
German town.....	7,530 56	52 49	11,067 66
Ghent.....	17,848 52	121 79	24,133 98
Greenport.....	7,999 99	54 06	14,434 42
Hillsdale.....	5,388 64	36 98	9,257 60
Hudson city.....	321 71	46,449 53
Kinderhook.....	\$46,127 82	16,623 27	106 82	25,035 86
Livingston.....	7,508 15	50 88	12,634 32

COLUMBIA — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
New Lebanon.....	\$5,192 73	\$33 91	\$11,940 76
Stockport.....	10,244 98	71 01	14,734 94
Stuyvesant.....	14,030 12	96 10	20,068 58
Taghkanic.....	3,583 62	24 53	7,876 52
Totals.....	\$46,127 82	\$180,392 49	\$1,542 37	\$322,358 66

COLUMBIA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Aneram.....	.015429	.....	.....
Austerlitz.....	.019377	.....	.....
Canaan.....	.012097	.....	.....
Chatham.....	† .010652	.....	.....
	* .012829	\$95,200 54	\$952 01
Claverack.....	† .009501	62,620 71	626 21
	* .011723	.....	.....
Clermont.....	.014947	.....	.....
Copake.....	.013976	.....	.....
Gallatin.....	.019236	.....	.....
Germantown.....	.014219	.....	.....
Ghent.....	† .010798	.....	.....
	* .012112	.....	.....
Greenport.....	.017651	.....	.....
Hillsdale.....	.015311	.....	.....
Hudson city.....	.00898	894,357 07	8,943 57
Kinderhook.....	† .012802	310,766 92	3,107 67
	* .016004	.....	.....
Livingston.....	.015553	.....	.....

* Towns. † Villages.

COLUMBIA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
New Lebanon.....	.021466	.....	.....
Stockport.....	.013656	.....	.....
Stuyvesant.....	.013013	.....	.....
Taghkanic.....	.019852	.....	.....
Totals.....	.....	\$1,362,945 24	\$13,629 46

I, John Connor, Clerk of the Board of Supervisors of the county of Columbia, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

JOHN CONNOR, *Clerk*,
P. O. address, Philmont, N. Y.

CORTLAND.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Cortland, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Cincinnatus.....	15,734½	\$362,600	\$315,178 84	\$15,700
Cortland city.....	2,590	6,345,607	5,694,708 62	202,300
Cortlandville.....	30,111½	1,402,873	1,224,899 59	15,900
Cuyler.....	27,826½	388,557	457,009 32	6,850
Freetown.....	16,691½	282,763	256,440 97	4,840
Harford.....	14,745½	281,860	260,738 86	16,725
Homer.....	32,177½	1,834,595	2,398,224 46	89,150
Lapeer.....	15,839½	223,712	250,710 44	1,000
Marathon.....	15,335	742,895	671,903 99	91,290
Preble.....	16,445½	573,454	644,684 00	5,600
Scott.....	14,037½	248,550	265,036 75	6,700
Solon.....	18,815½	243,605	247,845 18	4,600

CORTLAND — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Taylor.....	18,939 $\frac{1}{4}$	\$214,145	\$243,547 29	\$2,500
Truxton.....	27,982 $\frac{5}{8}$	441,375	547,265 08	15,225
Virgil.....	29,656 $\frac{1}{2}$	498,835	587,378 75	3,950
Willet.....	15,825 $\frac{1}{2}$	240,885	260,738 86	12,175
Totals.....	312,753 $\frac{1}{4}$	\$14,326,311	\$14,326,311 00	\$494,505

CORTLAND — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Cincinnati.....	\$15,700	\$330,878 84	\$5,053 40
Cortland city.....	202,300	5,897,008 62	8,505 05
Cortlandville.....	15,900	1,240,799 59	8,850 51
Cuyler.....	6,850	463,859 32	5,213 38
Freetown.....	4,840	261,280 97	465 09
Harford.....	16,725	277,463 86	1,277 41
Homer.....	89,150	2,487,374 46	7,659 47
Lapeer.....	1,000	251,710 44	1,205 63
Marathon.....	91,290	763,193 99	2,300 54
Preble.....	5,600	650,284 00	953 98
Scott.....	6,700	271,736 75	639 10
Solon.....	4,600	252,445 18	5,915 65

CORTLAND — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.

TOWNS AND CITY.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Taylor.....	\$2,500	\$246,047 29	\$3,854 30
Truxton.....	15,225	562,490 08	7,628 37
Virgil.....	3,950	591,328 75	1,928 22
Willetts.....	12,175	272,913 86	978 45
Totals.....	\$494,505	\$14,820,816 00	\$62,428 55

CORTLAND — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Cincinnatus.....	\$1,236 25	\$20 37	\$6,310 02
Cortland city.....	\$80,323 41	24,053 98	396 35	113,278 79
Cortlandville.....	4,901 74	80 78	13,833 03
Cuyler.....	1,731 20	28 53	6,973 11
Freetown.....	1,085 09	17 89	1,568 07
Harford.....	1,152 30	19 00	2,448 71
Homer.....	10,329 97	170 22	18,159 66
Lapeer.....	1,045 34	17 23	2,268 20
Marathon.....	3,169 52	52 24	5,522 30
Preble.....	2,700 60	44 51	3,699 09
Scott.....	1,128 52	18 60	1,786 22
Solon.....	919 65	15 16	6,850 46

CORTLAND — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Taylor.....	\$1,021 83	\$16 85	\$4,892 98
Truxton.....	2,139 57	35 26	9,803 20
Virgil.....	2,455 77	40 47	4,424 46
Willet.....	1,133 41	18 67	2,130 53
Totals.....	\$80,323 41	\$60,204 74	\$992 13	\$203,948 83

CORTLAND — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Cincinnatus .....	.01668	\$42,740 58	\$427 41
Cortland city.....	.0173	582,329 90	5,823 30
Cortlandville.....	.00975	.....	.....
Cuyler.....	.017333	.....	.....
Freetown.....	.00545	.....	.....
Harford.....	.0082	.....	.....
Homer.....	{ * .0085 } † .0103	147,157 00	1,471 57
Lapeer.....	.0101	.....	.....
Marathon.....	.00662	63,152 04	631 52
Preble.....	.00635	.....	.....
Scott.....	.007	.....	.....
Solon.....	.0276	.....	.....

* Town. † Village.

CORTLAND — Concluded.
Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Taylor.....	.0226	.....	.....
Truxton.....	.02147	.....	.....
Virgil.....	.0088	.....	.....
Willet.....	.0842	.....	.....
Totals.....	.....	\$835,379 52	\$8,353 80

I, Charles R. Lord, Clerk of the Board of Supervisors of the county of Cortland, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

CHARLES R. LORD, *Clerk*,
P. O. address, Cortland, N. Y.

DELAWARE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Delaware, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property exclusive of bank stock.
Andes.....	64,138	\$583,803	\$617,739 92	\$76,661
Bovina.....	27,279	402,669	436,580 45	68,455
Colchester.....	84,574	873,823	634,046 13	20,900
Davenport.....	31,151	484,505	542,993 65	62,200
Delhi.....	38,521	1,112,015	1,190,942 55	111,300
Deposit.....	27,622	597,945	570,290 29	15,600
Franklin.....	49,547	972,655	1,147,317 98	98,525
Hamden.....	33,620	492,223	591,688 50	34,800
Hancock.....	97,547	1,275,554	1,138,021 25	5,150
Harpersfield.....	24,905	506,900	448,273 30	35,300
Kortright.....	39,110	603,427	703,006 38	45,050
Masonville.....	33,107	354,925	413,356 73	18,600
Meredith.....	36,846	571,600	600,749 50	49,250
Middletown.....	57,988	986,762	878,683 32	46,007
Roxbury.....	50,625	639,415	936,812 73	22,656

DELAWARE—Continued.
Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Sidney.....	31,400	\$1,183,575	\$1,124,586 31	\$52,925
Stamford.....	28,709	808,170	751,791 89	94,000
Tompkins.....	63,000	568,101	541,602 17	6,600
Walton.....	56,879	1,593,917	1,343,500 95	51,925
Totals.....	876,568	\$14,611,984	\$14,611,984 00	\$915,904

DELAWARE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Andes.....	\$76,661	\$694,400 92	\$15,908 86
Bovina.....	68,455	505,035 45	4,510 66
Colchester.....	20,900	654,946 13	13,385 92
Davenport.....	62,200	605,193 65	5,279 62
Delhi.....	111,300	1,302,242 55	18,216 61
Deposit.....	15,600	585,890 29	3,487 40
Franklin.....	98,525	1,245,842 98	2,943 88
Hamden.....	34,800	626,488 50	9,101 66
Hancock.....	5,150	1,143,171 25	16,151 80
Harpersfield.....	35,300	483,573 30	2,450 66
Kortright.....	45,050	748,056 38	11,898 77
Masonville.....	18,600	431,956 73	3,843 20
Meredith.....	49,250	649,999 50	5,834 88
Middletown.....	46,007	924,690 32	15,335 22
Roxbury.....	22,656	959,468 73	12,566 31

DELAWARE — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Sidney.....	\$52,925	\$1,177,511 31	\$5,731 83
Stamford.....	94,000	845,791 89	2,003 32
Tompkins.....	6,600	548,202 17	10,003 12
Walton.....	51,925	1,395,425 95	21,655 81
Totals.....	\$915,904	\$15,527,888 00	\$180,309 53

DELAWARE — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court, and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Andes.....	\$2,699 85	\$43 66	\$18,652 37
Bovina.....	1,963 59	31 76	6,506 01
Colchester.....	2,679 68	43 34	16,108 94
Davenport.....	2,353 01	38 06	7,670 69
Delhi.....	5,502 15	88 98	23,807 74
Deposit.....	2,277 97	36 84	5,802 21
Franklin.....	5,191 59	83 96	8,219 43
Hamden.....	2,435 81	39 39	11,576 86
Hancock.....	4,665 09	75 45	20,892 34
Harpersfield.....	1,880 15	30 41	4,361 22
Kortright.....	2,908 47	47 04	14,854 28
Masonville.....	1,679 47	27 16	5,549 83
Meredith.....	2,527 23	40 87	8,402 98
Middletown.....	3,901 23	63 09	19,299 54
Roxbury.....	3,989 61	64 52	16,620 44

DELAWARE — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Sidney.....	\$5,465 58	\$88 39	\$11,285 80
Stamford.....	4,429 82	71 64	6,504 78
Tompkins.....	2,131 43	34 47	12,169 02
Walton.....	5,864 53	94 85	27,615 19
Totals.....	\$64,546 26	\$1,043 88	\$245,899 67

DELAWARE—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Andes.....	.02824	.....	.....
Bovina.....	.01381	.....	.....
Colchester.....	.018	\$34,265 98	\$342 66
Davenport.....	.01403	.....	.....
Delhi.....	.01946	112,904 33	1,129 04
Deposit.....	.00946	.....	.....
Franklin.....	.00768	89,429 84	894 30
Hamden.....	.02195	.....	.....
Hancock.....	.01631	56,685 59	566 86
Harpersfield.....	.00804	.....	.....
Kortright.....	.02291	.....	.....
Masonville.....	.01486	.....	.....
Meredith.....	.01353	.....	.....
Middletown.....	.01869	78,700 00	787 01
Roxbury.....	.02510	66,653 89	666 54

DELAWARE — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Sidney.....	.00913	\$228,229 35	\$2,282 29
Stamford.....	.00721	293,554 03	2,935 54
Tompkins.....	.02117	.....	.....
Walton.....	.01678	112,926 09	1,129 26
Totals.....	.....	\$1,073,349 83	\$10,733 50

I, David S. Booth, Clerk of the Board of Supervisors of the county of Delaware, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

DAVID S. BOOTH, *Clerk.*
P. O. address, Grand Gorge, N. Y.

DUTCHESS.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Dutchess, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Amenia.....	24,510	\$1,070,081	\$973,774	\$127,800
Beekman.....	17,998	575,543	523,745	31,450
Clinton.....	23,743	698,813	635,920	23,925
Dover.....	31,775	1,048,259	953,916	77,650
East Fishkill.....	33,401	1,123,650	1,067,468	13,725
Fishkill.....	15,663	4,371,198	4,152,639	685,008
Hyde Park.....	21,525	2,473,072	2,411,246	270,230
La Grange.....	25,121	823,696	749,564	25,050
Milan.....	22,554	364,962	332,116	12,450
North East.....	25,834	1,489,709	1,355,636	144,552
Pawling.....	27,241	1,488,324	1,354,376	118,756
Pine Plains.....	18,355	804,201	731,823	26,700
Pleasant Valley.....	20,298	777,532	707,554	27,100
Poughkeepsie city.....	1,725	12,929,640	14,936,666	958,450
Poughkeepsie.....	16,362	3,133,764	2,977,076	108,100
Red Hook.....	22,267	2,908,048	2,762,646	252,700
Rhinebeck.....	18,945	3,308,131	3,142,725	536,950

DUTCHESS — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.

TOWNS AND CITY	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Stanford.....	31,385	\$1,077,768	\$980,769	\$56,545
Union Vale.....	22,836	411,177	390,619	34,133
Wappinger.....	16,025	1,943,754	1,768,817	164,350
Washington.....	36,256	1,755,479	1,667,706	306,650
Totals.....	473,819	\$44,576,801	\$44,576,801	\$4,002,274

DUTCHESS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Amenia.....	\$127,800	\$1,101,574	\$7,345 10
Beekman.....	31,450	555,195	2,535 40
Clinton.....	23,925	659,845	3,024 61
Dover.....	77,650	1,031,566	6,661 91
East Fishkill.....	13,725	1,081,193	8,478 55
Fishkill.....	685,008	4,837,647	27,007 09
Hyde Park.....	270,230	2,681,476	9,479 93
La Grange.....	25,050	774,614	5,661 71
Milan.....	12,450	344,566	3,095 64
North East.....	144,552	1,500,188	8,689 99
Pawling.....	118,756	1,473,132	10,220 12
Pine Plains.....	26,700	758,523	2,340 95
Pleasant Valley.....	27,100	734,654	3,514 65
Poughkeepsie city.....	958,450	15,895,116	.....
Poughkeepsie.....	108,100	3,085,176	6,690 97
Red Hook.....	252,700	3,015,346	11,359 17
Rhinebeck.....	536,950	3,679,675	12,939 85

DUTCHESS — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Stanford.....	\$56,545	\$1,037,314	\$5,812 44
Union Vale.....	34,133	424,752	3,165 20
Wappinger.....	164,350	1,933,167	6,585 93
Washington.....	306,650	1,974,356	4,039 85
Totals.....	\$4,002,274	\$48,579,075	\$148,649 06

DUTCHESS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Amenia.....	\$5,247 71	\$221 48	\$12,814 29
Beekman.....	2,823 94	111 79	5,471 13
Clinton.....	3,768 55	132 86	6,926 02
Dover.....	5,853 45	207 72	12,723 08
East Fishkill.....	5,634 23	217 71	14,330 49
Fishkill.....	27,465 62	988 60	55,461 31
Hyde Park.....	15,199 41	538 96	25,218 30
La Grange.....	4,395 04	156 43	10,213 18
Milan.....	1,952 94	69 38	5,117 96
North East.....	8,533 59	301 09	17,524 67
Pawling.....	8,351 63	296 43	18,868 18
Pine Plains.....	4,271 80	152 74	6,765 49
Pleasant Valley.....	3,082 38	147 93	6,744 96
Poughkeepsie city.....	\$290,447 96	81,315 02	3,196 72	374,959 70
Poughkeepsie.....	17,471 58	614 90	24,777 45
Red Hook.....	17,125 68	607 19	29,092 04
Rhinebeck.....	21,175 01	740 96	34,855 82

DUTCHESS — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographic tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Stanford.....	\$5,946 29	\$208 88	\$11,967 61
Union Vale.....	2,448 80	85 53	5,699 53
Wappinger.....	10,996 42	388 27	17,970 62
Washington.....	11,193 22	396 57	15,629 64
Totals.....	\$290,447 96	\$264,252 31	\$9,782 14	\$713,131 47

DUTCHESS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of real stock and personal property on 24 of the General Tax Law.	Amount of taxes on bank stock.
Amenia.....	.0103	\$136,151 10	\$1,361 51
Beekman.....	.0094		
Clinton.....	.0072	132,179 95	1,321 80
Dover.....	.0112		
East Fishkill.....	.01275		
Fishkill.....	.0076	332,825 86	3,328 26
Hyde Park.....	.0075		
La Grange.....	.0073		
Milan.....	.0103		
North East.....	.008	94,855 80	948 56
Pawling.....	.0073	194,401 77	1,944 02
Pine Plains.....	.0059		
Pleasant Valley.....	.0089		
Poughkeepsie city.....	.0274	1,285,737 81	12,857 38
Poughkeepsie.....	.00755		
Red Hook.....	.0102	242,893 76	2,428 94
Rhinebeck.....	.0095	176,841 65	1,768 42

DUTCHESS — Concluded.
Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Stanford.....	.0105	.....	.....
Union Vale.....	.0124	.....	.....
Wappinger.....	.0104	.....	.....
Washington.....	.0061	\$110,343 08	\$1,103 44
Totals.....	.....	\$2,706,230 78	\$27,062 33

I, Charles W. Carpenter, Clerk of the Board of Supervisors of the county of Dutchess, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

CHARLES W. CARPENTER, *Clerk*
P. O. address, Poughkeepsie, N. Y.

ERIE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Erie, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.			Equalized value of real estate, including village property, real estate of corporations and special franchises.			Total assessed value of personal property, exclusive of bank stock.		
		Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Alden.....	20,833	\$1,451,975	\$1,700,053	\$8,815						
Amherst.....	33,608	2,446,470	2,326,627	43,000						
Aurora.....	23,600	2,095,950	1,301,753	84,650						
Boston.....	22,730	578,375	401,950	15,425						
Brant.....	14,555	1,045,093	762,121	61,025						
Buffalo city.....		290,823,094	295,964,840	7,334,000						
Cheektowaga.....	18,710	4,994,953	4,863,289	2,000						
Clarence.....	33,637	1,574,550	1,307,679	20,750						
Colden.....	22,704	545,075	376,053	6,650						
Collins.....	29,496	1,335,646	1,188,620	50,930						
Concord.....	44,734	1,888,725	1,580,925	50,550						
East Hamburg.....	24,569	1,597,014	1,213,373	21,797						
Eden.....	25,265	955,105	785,285	28,200						
Elma.....	21,390	1,117,230	936,504	28,400						
Evans.....	25,481	1,873,745	1,531,130	29,250						
Grand Island.....	18,000	867,072	954,938	50,750						
Hamburg.....	25,950	4,858,615	4,085,675	32,000						
Holland.....	22,934	689,946	501,978	38,500						

ERIE—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Lancaster.....	23,531	\$3,782,635	\$3,711,973	\$61,050
Marilla.....	17,208	555,205	481,820	15,850
Newstead.....	30,708	1,650,085	1,420,809	39,750
North Collins.....	26,815	985,810	896,950	46,300
Sardinia.....	31,937	858,026	743,850	21,080
Tonawanda city.....	.....	4,016,708	3,583,638	36,700
Tonawanda.....	12,555	3,607,843	3,423,063	5,500
Wales.....	22,600	622,170	474,806	8,750
West Seneca.....	17,564	8,152,520	8,449,933	4,800
Totals.....	611,114	\$344,969,635	\$344,969,635	\$8,146,472

ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Alden.....	\$8,815	\$1,708,868	\$1,746 08
Amherst.....	43,000	2,369,627	15,744 26
Aurora.....	84,650	1,386,403	6,248 84
Boston.....	15,425	417,375	2,906 58
Brant.....	61,025	823,146	2,111 80
Buffalo city.....	7,334,000	303,298,840	.....
Cheektowaga.....	2,000	4,865,289	10,361 49
Clarence.....	20,750	1,328,429	5,451 46
Colden.....	6,650	382,703	1,977 36
Collins.....	50,930	1,239,550	3,720 99
Concord.....	50,550	1,631,475	7,331 46
East Hamburg.....	21,797	1,235,170	5,132 99
Eden.....	28,200	813,485	3,040 27
Elma.....	28,400	964,904	5,703 59
Evans.....	29,250	1,560,380	2,201 70
Grand Island.....	50,750	1,005,688	7,038 37
Hamburg.....	32,000	4,117,675	2,990 25
Holland.....	38,500	540,478	2,129 85
Lancaster.....	61,050	3,773,023	2,228 03
Marilla.....	15,850	497,670	1,986 41

ERIE—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Newstead.....	\$39,750	\$1,460,559	\$7,745 62
North Collins.....	46,300	943,250	2,608 70
Sardinia.....	21,080	764,930	7,839 40
Tonawanda city.....	36,700	3,620,338	3,202 00
Tonawanda.....	5,500	3,428,563	10,838 42
Wales.....	8,750	483,556	6,497 35
West Seneca.....	4,800	8,454,733	122,562 97
Totals.....	\$8,146,472	\$353,116,107	\$249,346 24

ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Alden.....	\$5,230 50	\$111 33	\$7,087 91
Amherst.....	7,253 17	154 38	23,151 81
Aurora.....	4,243 65	90 32	10,582 81
Boston.....	1,277 54	27 22	4,211 34
Brant.....	2,519 57	53 63	4,685 00
Buffalo city.....	899,390 48	19,759 30	919,149 78
Cheektowaga.....	14,892 16	316 96	25,570 61
Clarence.....	4,066 19	86 54	9,604 19
Colden.....	1,171 42	24 94	3,173 72
Collins.....	3,794 14	80 76	7,595 89
Concord.....	4,993 80	106 29	12,431 55
East Hamburg.....	3,780 73	80 47	8,994 19
Eden.....	2,490 00	53 13	5,583 40
Elma.....	2,953 46	62 86	8,719 91
Evans.....	4,776 16	101 66	7,079 52
Grand Island.....	3,078 31	65 52	10,182 20
Hamburg.....	12,603 81	268 26	15,862 32
Holland.....	1,654 36	35 21	3,819 42
Lancaster.....	11,548 84	245 81	12,022 68
Marilla.....	1,523 31	32 42	3,542 14

ERIE—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Newstead.....	\$4,470 62	\$95 16	\$12,311 40
North Collins.....	2,887 19	61 45	5,557 34
Sardinia.....	2,341 37	49 83	10,230 60
Tonawanda city.....	11,081 50	235 85	14,519 35
Tonawanda.....	10,494 47	223 36	21,556 25
Wales.....	1,480 11	31 50	8,008 96
West Seneca.....	25,982 40	550 81	149,096 18
Totals.....	\$1,051,979 26	\$23,004 97	\$1,324,330 47

ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Alden.....	.0048	.....	.....
Amherst.....	.0092	.....	.....
Aurora.....	.0049	.....	.....
Boston.....	.007	.....	.....
Brant.....	.0042	.....	.....
Buffalo city.....	.0032	\$9,856,406 69	\$98,564 06
Cheektowaga.....	.0051	.....	.....
Clarence.....	.0059	.....	.....
Colden.....	.0058	.....	.....
Collins.....	.0053	.....	.....
Concord.....	.0065	.....	.....
East Hamburg.....	.0054	.....	.....
Eden.....	.0057	.....	.....
Elma.....	.0075	.....	.....
Evans.....	.0037	.....	.....
Grand Island.....	.0011	.....	.....
Hamburg.....	.0033	.....	.....
Holland.....	.0022	.....	.....
Lancaster.....	.0023	.....	.....
Marilla.....	.0062	.....	.....

ERIE — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Newstead.....	.0073	.....	.....
North Collins.....	.0056	.....	.....
Sardinia.....	.0116	.....	.....
Tonawanda city.....	.0035	.....	.....
Tonawanda.....	.0041	.....	.....
Wales.....	.012	.....	.....
West Seneca.....	.0182	\$945,527 12	\$9,455 27
Totals.....	.....	\$10,801,933 81	\$108,019 33

I, Frank B. Steele, Clerk of the Board of Supervisors of the county of Erie, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

FRANK B. STEELE, *Clerk*,
P. O. address, 36 City and County Hall, Buffalo, N. Y.

ESSEX.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Essex, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.			Equalized value of real estate, including village property, real estate of corporations and special franchises.			Total assessed value of personal property, exclusive of bank stock.	
Chesterfield.....	44,725	\$760,845			\$760,845			\$19,800	
Crown Point.....	44,855	631,085			631,085			15,200	
Elizabethtown.....	49,808	417,645			417,645			45,050	
Essex.....	19,790	586,673			586,673			29,000	
Jay.....	10,543	432,184			432,184			19,180	
Keene.....	117,395	466,825			466,825			24,000	
Lewis.....	50,587	200,964			200,964			7,400	
Minerva.....	119,230	217,125			217,125			1,725	
Moriah.....	38,692	2,538,537			2,538,537			161,650	
Newcomb.....	165,629	214,246			214,246			3,940	
North Elba.....	93,730	1,179,245			1,179,245			13,000	
North Hudson.....	110,870	176,242			176,242			2,750	
Saint Armand.....	35,059	204,078			204,078			5,375	
Schroon.....	94,328	297,750			297,750			7,900	
Ticonderoga.....	49,470	1,863,311			1,863,311			80,025	

ESSEX — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Essex, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Westport.....	34,585	\$807,067	\$807,067	\$35,125
Willsboro.....	14,360	610,760	610,760	65,790
Wilmington.....	32,511	68,729	68,729	.....
Totals.....	1,126,167	\$11,673,311	\$11,673,311	\$536,910

ESSEX — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Essex, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Chesterfield.....	\$19,800	\$780,645	\$5,955 99
Crown Point.....	15,200	646,285	5,642 63
Elizabethtown.....	45,050	462,695	6,961 30
Essex.....	29,000	615,673	3,335 45
Jay.....	19,180	451,364	9,164 81
Keene.....	24,000	490,825	15,504 60
Lewis.....	7,400	208,364	5,509 55
Minerva.....	1,725	218,850	11,060 51
Moriah.....	161,650	2,700,187	20,127 46
Newcomb.....	3,940	218,186	10,983 55
North Elba.....	13,000	1,192,245	15,713 02
North Hudson.....	2,750	178,992	8,625 13
Saint Armand.....	5,375	209,453	5,906 69
Schroon.....	7,900	305,650	5,892 08
Ticonderoga.....	80,025	1,943,336	15,488 84

ESSEX — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Essex, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Westport.....	\$35,125	\$842,192	\$3,916 40
Willsboro.....	65,790	676,550	4,373 02
Wilmington.....	68,729	3,190 44
Totals.....	\$536,910	\$12,210,221	\$157,351 47

ESSEX — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Essex, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Chesterfield.....	\$5,131 10	\$36 54	\$11,123 63
Crown Point.....	4,246 32	30 25	9,919 20
Elizabethtown.....	3,041 26	21 66	10,024 22
Essex.....	4,046 76	28 82	7,411 03
Jay.....	2,966 78	21 12	12,152 71
Keene.....	3,226 15	22 97	18,753 72
Lewis.....	1,369 55	9 74	6,888 84
Minerva.....	1,438 48	10 25	12,509 24
Moriah.....	17,748 11	126 39	38,001 96
Newcomb.....	1,434 12	10 21	12,427 88
North Elba.....	7,836 52	55 80	23,605 34
North Hudson.....	1,176 49	8 38	9,810 00
Saint Armand.....	1,376 72	9 81	7,293 22
Schroon.....	2,009 01	14 29	7,915 38
Ticonderoga.....	12,773 40	90 97	28,353 21

ESSEX — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Essex, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Westport.....	\$5,535 66	\$39 43	\$9,491 49
Willsboro.....	4,446 91	31 66	8,851 59
Wilmington.....	453 43	3 22	3,647 09
Totals.....	\$80,256 77	\$571 51	\$238,179 75

ESSEX — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Essex, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Chesterfield	{ † .02119435 }	.....	.....
Crown Point	{ * .0215345 }	.....	.....
Elizabethtown	{ † .02208 }	.....	.....
Essex	{ * .02239 }	.....	.....
Jay . . . . .	.01201	.....	.....
Keene . . . . .	.0269	.....	.....
Lewis . . . . .	.03817	.....	.....
Minerva . . . . .	.03298	.....	.....
Morish . . . . .	.005701	.....	.....
Newcomb	{ † .021185 }	\$298,804	\$2,988 04
North Elba	{ * .021453 }	.....	.....
North Hudson . . . . .	.005696	.....	.....
Saint Armand	{ † .02177 }	.....	.....
Schroon	{ * .02215 }	.....	.....
Ticonderoga . . . . .	.00547	.....	.....
	{ † .02310 }	.....	.....
	{ * .02392 }	.....	.....
	.02576	.....	.....
	{ † .021227 }	109,340	1,093 40
	{ * .021679 }	.....	.....

* Town.

† Village.

ESSEX — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Essex, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax law.	Amount of taxes on bank stock.
Westport	{ * .02942 † .021191 .01307 .00524.....	.....	.....
Willsboro .....		.....	.....
Wilmington .....		.....	.....
Totals .....	.....	\$408,144	\$4,081 44

I, Julius A. Roberts, Clerk of the Board of Supervisors of the county of Essex, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1908.

JULIUS A. ROBERTS, *Clerk*.
P. O. address, Elizabethtown, N. Y.

*Town. †Village.

FRANKLIN.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Franklin, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real	Equalized value of real	Total assessed value of
		estate, including vil- lage property, real estate of corporations and special franchises.	estate, including vil- lage property, real estate of corporations and special franchises.	personal property, ex- clusive of bank stock.
Altamont.....	76,168	\$797,973	\$750,128	\$10,100
Bangor.....	26,610	620,215	607,642	21,100
Bellmont.....	101,954	527,390	506,087	7,725
Bombay.....	22,472	370,020	371,035	26,750
Brandon.....	24,928	102,450	110,480	3,300
Brighton.....	50,028	367,438	441,188	24,200
Burke.....	27,463	474,890	487,341	18,500
Chateaugay.....	29,486	710,075	813,152	53,600
Constable.....	20,037	270,015	273,720	7,615
Dickinson.....	27,753	365,569	315,208	6,500
Duane.....	48,933	105,167	116,698	.....
Fort Covington.....	22,565	531,110	499,340	31,300
Franklin.....	105,674	429,803	461,218	.....
Harriettstown.....	134,247	1,333,261	1,277,365	26,400
Malone.....	63,200	3,030,754	3,105,652	207,400

FRANKLIN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Moirs.....	28,442	\$669,301	\$673,450	\$58,700
Santa Clara.....	116,617	507,675	466,619	18,900
Waverly.....	77,254	448,480	391,650	19,820
Westville.....	21,654	214,080	207,693	7,000
Totals.....	1,025,485	\$11,875,666	\$11,875,666	\$548,910

FRANKLIN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Altamont.....	\$10,100	\$760,228	\$8,914 22
Bangor.....	21,100	628,742	3,419 71
Bellmont.....	7,725	513,812	2,750 27
Bombay.....	26,750	397,785	2,963 61
Brandon.....	3,300	113,780	2,627 61
Brighton.....	24,200	465,388	13,094 11
Burke.....	18,500	505,841	2,547 50
Chateaugay.....	53,600	866,752	4,487 48
Constable.....	7,615	281,335	1,783 14
Dickinson.....	6,500	321,708	2,169 01
Duane.....	116,698	1,301 23
Fort Covington.....	31,300	530,640	4,100 10
Franklin.....	461,218	7,783 44
Harriettstown.....	26,400	1,303,765	10,911 08
Malone.....	207,400	3,313,052	11,879 62

FRANKLIN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Moirs.....	\$58,700	\$732,150	\$2,461 34
Santa Clara.....	18,900	485,519	15,641 09
Waverly.....	19,820	411,470	4,565 97
Westville.....	7,000	214,693	1,313 01
Totals.....	\$548,910	\$12,424,576	\$104,713 54

FRANKLIN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Altamont.....	\$3,889 78	\$35 74	\$12,839 74
Bangor.....	3,217 03	29 55	6,666 29
Bellmont.....	2,629 08	24 03	5,403 38
Bombay.....	2,035 33	18 67	5,017 61
Brandon.....	582 18	5 33	3,215 12
Brighton.....	2,381 20	21 88	15,497 19
Burke.....	2,588 18	23 78	5,159 46
Chateaugay.....	4,434 79	40 77	8,963 04
Constable.....	1,439 48	13 22	3,235 84
Dickinson.....	1,646 05	15 12	3,830 18
Duane.....	597 01	5 57	1,903 81
Fort Covington.....	2,715 76	24 25	6,840 11
Franklin.....	2,359 86	21 69	10,164 99
Harriettstown.....	6,670 78	61 34	17,643 20
Malone.....	16,951 80	155 95	28,987 37

FRANKLIN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Moirs.....	\$3,746 13	\$34 40	\$6,241 87
Santa Clara.....	2,484 27	22 76	18,148 12
Waverly.....	2,105 34	19 33	6,690 64
Westville.....	1,098 51	10 08	2,421 60
Totals.....	\$63,572 56	\$583 46	\$168,869 56

FRANKLIN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Altamont.....	.015	\$34,887 65	\$348 88
Bangor.....	.0103	.....	.....
Bellmont.....	.01	.....	.....
Bombay.....	.0125	.....	.....
Brandon.....	.0304	.....	.....
Brighton.....	.04	.....	.....
Burke.....	.0105	.....	.....
Chateaugay.....	.0115	78,953 80	789 53
Constable.....	.0115	.....	.....
Dickinson.....	.01	.....	.....
Duane.....	.02	.....	.....
Fort Covington.....	.0122	.....	.....
Franklin.....	.024	.....	.....
Harrietstown.....	.012	157,286 00	1,572 86
Malone.....	.0073	690,666 62	6,906 67

FRANKLIN — Concluded.
Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under sec- tion 24 of the General Tax Law.		Amount of taxes on bank stock.
Moirá.....	.0087			
Santa Clara.....	.0344			
Waverly.....	.015	\$26,850 00		\$268 50
Westville.....	.011			
Totals.....		\$988,644 07		\$9,886 44

I, A. N. Ramsdell, Clerk of the Board of Supervisors of the county of Franklin, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meetings in the months of November and December, 1908.

A. N. RAMSDELL, *Clerk.*
P. O. address, Dickinson Center, N. Y.

FULTON.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Fulton, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITIES.	Acres of land	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Bleecker.....	37,946	\$55,780 00	\$50,000 00	.....
Broadalbin.....	23,978	468,680 00	428,680 00	\$42,982
Caroga.....	31,679	76,181 00	64,000 00	.....
Ephratah.....	21,667	301,455 00	281,455 00	13,635
Gloversville city.....	.....	6,928,810 00	7,079,771 00	407,225
Johnstown city.....	.....	3,402,235 00	3,532,235 00	172,821
Johnstown.....	41,471	1,062,630 00	1,030,630 00	20,300
Mayfield.....	40,844	551,666 67	496,666 67	12,185
Northampton.....	15,920	477,400 00	457,400 00	13,950
Oppenheim.....	31,203	286,498 00	270,498 00	6,050
Perth.....	16,078	350,710 00	305,710 00	12,600
Stratford.....	47,955	157,181 00	122,181 00	3,550
Totals.....	308,741	\$14,119,226 67	\$14,119,226 67	\$705,298

FULTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Fulton, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Bleecker.....	\$50,000 00	\$1,427 16
Broadalbin.....	\$42,982	471,662 00	1,944 33
Caroga.....	64,000 00	2,581 61
Ephratah.....	13,635	295,090 00	5,176 94
Gloversville city.....	\$45,000	362,225	7,441,996 00	.....
Johnstown city.....	172,821	3,705,056 00	.....
Johnstown.....	20,300	1,050,930 00	6,842 80
Mayfield.....	12,185	508,851 67	4,863 11
Northampton.....	13,950	471,350 00	4,049 86
Oppenheim.....	6,050	276,548 00	6,600 55
Perth.....	12,600	318,310 00	946 96
Stratford.....	3,550	125,731 00	1,786 48
Totals.....	\$45,000	\$660,298	\$14,779,524 67	\$36,219 80

FULTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Fulton, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Bleecker.....	.....	\$372 65	\$2 35	\$1,802 16
Broadalbin.....	.....	3,525 30	12 17	5,481 80
Caroga.....	.....	477 00	3 00	3,061 61
Ephratah.....	.....	2,199 30	13 87	7,390 11
Gloversville city.....	\$1,104 88	55,797 95	354 52	57,257 35
Johnstown city.....	622 12	27,612 49	175 43	28,410 04
Johnstown.....	.....	7,832 21	49 76	14,724 77
Mayfield.....	.....	3,792 37	24 02	8,679 50
Northampton.....	.....	3,512 88	22 25	7,584 99
Oppenheim.....	.....	2,015 74	13 00	8,629 29
Perth.....	.....	2,372 35	14 98	3,334 29
Stratford.....	.....	937 08	5 90	2,729 46
Totals.....	\$1,727 00	\$110,447 32	\$691 25	\$149,085 37

FULTON — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Fulton, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Bleecker.....	.0334	.....	.....
Broadalbin.....	.0113	.....	.....
Caroga.....	.0310	.....	.....
Ephratah.....	.0235	.....	.....
Gloversville city.....	.0078	\$876,440 83	\$8,764 41
Johnstown city.....	.008	737,137 44	7,371 37
Johnstown.....	.014	.....	.....
Mayfield.....	.0118	.....	.....
Northampton.....	.0155	58,070 37	580 70
Oppenheim.....	.021	.....	.....
Perth.....	.0096	.....	.....
Stratford.....	.017	.....	.....
Totals.....	.....	\$1,671,648 64	\$16,716 48

I, C. H. Reimensnyder, Clerk of the Board of Supervisors of the county of Fulton, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

C. H. REIMENSNYDER, Clerk.
P. O. address, Gloversville, N. Y.

GENESEE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Genesee, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Alabama.....	28,002	\$995,750	\$1,062,974	\$14,300
Alexander.....	22,731	1,055,877	1,039,866	37,500
Batavia.....	34,437	7,142,670	7,302,172	944,048
Bergen.....	17,289	1,195,575	1,086,083	23,650
Bethany.....	22,706	878,135	785,677	18,000
Byron.....	20,531	1,302,580	1,270,948	45,950
Darien.....	30,405	1,490,550	1,640,678	43,900
Elba.....	22,631	969,800	993,650	38,200
Le Roy.....	26,900	3,352,425	3,212,031	129,000
Oakfield.....	15,379	911,935	901,217	23,000
Pavilion.....	22,728	1,215,757	1,155,407	74,125
Pembroke.....	26,090	1,296,450	1,317,164	20,825
Stafford.....	19,970	1,300,635	1,340,272	48,450
Totals.....	309,799	\$23,108,139	\$23,108,139	\$1,460,948

GENESEE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Genesee, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Alabama.....	\$14,300	\$1,077,274	\$2,607 05
Alexander.....	37,500	1,077,366	3,010 61
Batavia.....	944,048	8,246,220	2,521 98
Bergen.....	23,650	1,109,733	6,212 35
Bethany.....	18,000	803,677	2,705 32
Byron.....	45,950	1,316,898	5,457 73
Darien.....	43,900	1,684,578	2,418 87
Elba.....	38,200	1,031,850	4,399 18
Le Roy.....	129,000	3,341,031	8,714 31
Oakfield.....	23,000	924,217	2,595 80
Pavilion.....	74,125	1,229,532	4,502 48
Pembroke.....	20,825	1,337,989	2,995 02
Stafford.....	48,450	1,388,722	3,400 15
Totals.....	\$1,460,948	\$24,569,087	\$51,540 85

GENESEE—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Genesee, etc

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Alabama.....	\$2,658 88	\$68 05	\$5,333 98
Alexander.....	2,659 10	68 06	5,737 77
Batavia.....	21,651 75	554 15	24,727 88
Bergen.....	2,739 00	70 10	9,021 45
Bethany.....	1,983 70	50 67	4,739 69
Byron.....	3,250 31	83 19	8,791 23
Darien.....	4,157 80	106 41	6,683 08
Elba.....	2,546 77	65 18	7,011 13
Le Roy.....	8,814 73	225 60	17,754 64
Oakfield.....	2,281 11	58 38	4,935 29
Pavilion.....	3,034 69	77 66	7,614 83
Pembroke.....	3,364 91	86 25	6,446 18
Stafford.....	3,427 59	87 72	6,915 46
Totals.....	\$62,570 34	\$1,601 42	\$115,712 61

GENESEE—Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Genesee, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Alabama.....	.00528	.....	.....
Alexander.....	.00524	.....	.....
Batavia.....	.00305	\$526,217 00	\$5,262 17
Bergen.....	.00739	.....	.....
Bethany.....	.00528	.....	.....
Byron.....	.00651	.....	.....
Darien.....	.00435	.....	.....
Elba.....	.00695	.....	.....
Le Roy.....	.00509	230,347 00	2,303 47
Oakfield.....	.00527	.....	.....
Pavilion.....	.0059	.....	.....
Pembroke.....	.00489	25,390 00	253 90
Stafford.....	.00512	.....	.....
Totals.....	.....	\$781,954 00	\$7,819 54

I, J. W. Mullen, Clerk of the Board of Supervisors of the county of Genesee, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

J. W. MULLEN, *Clerk*,
P. O. address, Morganville, N. Y.

GREENE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Greene, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Ashland.....	13,849	\$156,830	\$170,540	\$28,600
Athens.....	13,243	1,255,274	1,347,850	9,500
Cairo.....	33,725	655,345	701,300	14,400
Catskill.....	32,843	4,112,863	3,998,613	270,525
Coxsackie.....	21,664	2,044,730	2,042,725	112,540
Durham.....	29,926	591,341	579,151	32,150
Greenville.....	25,424	612,843	571,328	30,650
Halcott.....	11,174	65,855	59,700	3,050
Hunter.....	47,177	1,136,430	1,148,715	28,825
Jewett.....	28,104	167,139	145,050	6,875
Lexington.....	49,276	221,910	227,503	3,500
New Baltimore.....	23,827	933,575	1,030,575	16,600
Prattsville.....	13,409	164,185	117,360	7,350
Windham.....	26,088	336,415	314,325	51,875
Totals.....	369,729	\$12,454,735	\$12,454,735	\$616,440

GREENE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Greene, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Ashland.....	\$28,600	\$199,140	\$1,537 94
Athens.....	9,500	1,357,350	2,103 47
Cairo.....	14,400	715,700	5,388 82
Catskill.....	270,525	4,269,138	18,312 09
Coxsackie.....	112,540	2,155,265	2,497 90
Durham.....	32,150	611,301	5,765 66
Greenville.....	30,650	601,978	4,691 56
Halcott.....	3,050	62,750	1,483 38
Hunter.....	28,825	1,177,540	15,113 60
Jewett.....	6,875	151,925	2,998 36
Lexington.....	3,500	231,003	5,876 78
New Baltimore.....	16,600	1,047,175	5,831 36
Prattsville.....	7,350	124,710	1,405 80
Windham.....	51,875	366,200	4,247 42
Totals.....	\$616,440	\$13,071,175	\$77,254 14

GREENE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Greene, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Ashland.....	\$1,158 33	\$12 14	\$2,708 41
Athens.....	7,895 21	82 78	10,081 46
Cairo.....	4,162 97	43 65	9,595 44
Catskill.....	24,832 04	260 38	43,404 51
Coxsackie.....	12,536 40	131 46	15,165 76
Durham.....	3,555 72	37 28	9,358 66
Greenville.....	3,501 50	36 72	8,229 78
Halcott.....	365 00	3 82	1,852 20
Hunter.....	6,849 33	71 82	22,034 75
Jewett.....	883 69	9 26	3,891 31
Lexington.....	1,343 66	14 09	7,234 53
New Baltimore.....	6,091 04	63 85	11,986 25
Prattville.....	725 39	7 60	2,138 79
Windham.....	2,130 05	22 32	6,399 79
Totals.....	\$76,030 33	\$797 17	\$154,081 64

GREENE — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Greene, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Ashland.....	.0147	.....	.....
Athens.....	{ †.0068 } * .01	.....	.....
Cairo.....	.0146	.....	.....
Catskill.....	{ †.0087 } * .0116	\$655,919 65	\$6,559 19
Coxsackie.....	{ †.006 } * .0086	120,698 16	1,206 98
Durham.....	.0151	.....	.....
Greenville.....	.0128	.....	.....
Haleott.....	.0272	.....	.....
Hunter.....	{ †.0152 } * .0206	39,168 17	391 68
Jewett.....	.0224	.....	.....
Lexington.....	.0322	.....	.....
New Baltimore.....	.0127	.....	.....
Prattsville.....	.0125	.....	.....
Windham.....	.0165	.....	.....
Totals.....	.....	\$815,785 98	\$8,157 85

I, Geo. B. Van Valkenburgh, Clerk of the Board of Supervisors of the county of Greene, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

* Town.

† Village.

GEO. B. VAN VALKENBURGH, Clerk.
P. O. address, Lexington, N. Y.

HAMILTON.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Hamilton, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, excluding village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Arietta.....	191,604	\$699,235	\$699,235	\$457
Benson.....	51,592	110,345	118,345	200
Hope.....	26,725	81,324	76,324	250
Indian Lake.....	150,079	650,593	650,593	55
Inlet.....	40,110	305,404	285,404	425
Lake Pleasant.....	127,801	449,126	464,126	325
Long Lake.....	265,075	923,880	943,880	11,510
Morehouse.....	123,529	454,639	444,639	500
Wells.....	111,076	296,047	288,047	6,150
Totals.....	1,087,591	\$3,970,593	\$3,970,593	\$19,872

HAMILTON — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Hamilton, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Arietta.....	\$457	\$699,692	\$11,374 55
Benson.....	200	118,545	2,143 52
Hope.....	250	76,574	1,846 36
Indian Lake.....	55	650,648	11,331 56
Inlet.....	425	285,829	3,502 25
Lake Pleasant.....	325	464,451	8,579 74
Long Lake.....	11,510	955,390	31,924 77
Morehouse.....	500	445,139	4,287 91
Wells.....	6,150	294,197	4,519 85
Totals.....	\$19,872	\$3,990,465	\$79,510 51

HAMILTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Hamilton, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Arietta.....	\$5,387 63	\$32 82	\$16,795 00
Benson.....	912 80	5 58	3,061 90
Hope.....	589 62	3 74	2,439 72
Indian Lake.....	5,009 98	30 60	16,372 14
Inlet.....	2,200 88	13 45	5,716 58
Lake Pleasant.....	3,576 27	21 85	12,177 86
Long Lake.....	7,356 50	44 95	39,326 22
Morehouse.....	3,427 58	20 93	7,736 42
Wells.....	2,265 32	13 83	6,799 00
Totals.....	\$30,726 58	\$187 75	\$110,424 84

HAMILTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Hamilton, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Arietta.....	\$457	\$699,692	\$11,374 55
Benson.....	200	118,545	2,143 52
Hope.....	250	76,574	1,846 36
Indian Lake.....	55	650,648	11,331 56
Inlet.....	425	285,829	3,502 25
Lake Pleasant.....	325	464,451	8,579 74
Long Lake.....	11,510	955,390	31,924 77
Morehouse.....	500	445,139	4,287 91
Wells.....	6,150	294,197	4,519 85
Totals.....	\$19,872	\$3,990,465	\$79,510 51

HAMILTON—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Hamilton, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Arietta.....	\$5,387 63	\$32 82	\$16,795 00
Benson.....	912 80	5 58	3,061 90
Hope.....	589 62	3 74	2,439 72
Indian Lake.....	5,009 98	30 60	16,372 14
Inlet.....	2,200 88	13 45	5,716 58
Lake Pleasant.....	3,576 27	21 85	12,177 86
Long Lake.....	7,356 50	44 95	39,326 22
Morehouse.....	3,427 58	20 93	7,736 42
Wells.....	2,265 32	13 83	6,799 00
Totals.....	\$30,726 58	\$187 75	\$110,424 84

HAMILTON — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Hamilton, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Arietta.....	.024	.....	.....
Benson.....	.028	.....	.....
Hope.....	.03	.....	.....
Indian Lake.....	.02	.....	.....
Inlet.....	.025	.....	.....
Lake Pleasant.....	.027	.....	.....
Long Lake.....	.05	.....	.....
Morehouse.....	.017	.....	.....
Wells.....	.018	.....	.....
Totals.....	.....	.....	.....

I, Thomas J. Hanley, Clerk of the Board of Supervisors of the county of Hamilton, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1903.

THOMAS J. HANLEY, *Clerk*,
P. O. address, Wells, N. Y.

HERKIMER.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Herkimer, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Columbia.....	21,663	\$649,445	\$586,697	\$14,075
Danube.....	17,452	563,593	553,160	13,000
Fairfield.....	24,952	619,885	573,207	40,500
Frankfort.....	20,473	1,563,235	1,913,642	5,500
German Flats.....	19,835	4,557,790	4,417,070	456,000
Herkimer.....	17,819	4,963,841	4,876,982	239,585
Litchfield.....	16,331	363,520	301,497	9,410
Little Falls city.....	1,822	4,343,695	5,819,830	131,200
Little Falls.....	14,625	527,005	497,929	6,500
Manheim.....	17,028	1,650,090	1,551,645	54,250
Newport.....	20,500	689,560	501,239	56,850
Norway.....	22,313	234,446	161,836	10,100
Ohio.....	32,450	99,462	41,045	7,350

HERKIMER — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Russia.....	37,439	\$705,354	\$319,868	\$55,325
Salisbury.....	69,398	586,080	303,155	16,050
Schuyler.....	24,697	1,027,550	1,010,090	4,360
Stark.....	19,715	471,649	364,116	9,800
Warren.....	23,263	451,883	487,502	27,200
Webb.....	279,135	1,237,757	1,353,536	36,895
Wilmurt.....	179,359	393,881	215,704	2,295
Winfield.....	14,747	658,742	508,713	19,550
Totals.....	895,016	\$26,358,463	\$26,358,463	\$1,215,795

HERKIMER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Columbia.....	\$14,075	\$600,772	\$2,075 38
Danube.....	13,000	566,160	3,126 79
Fairfield.....	40,500	613,707	3,189 23
Frankfort.....	5,500	1,919,142	12,795 48
German Flats.....	456,000	4,873,070	8,796 95
Herkimer.....	239,585	5,116,567	4,988 51
Litchfield.....	9,410	310,907	1,505 85
Little Falls city.....	131,200	5,951,030	.....
Little Falls.....	6,500	504,429	4,141 46
Manheim.....	54,250	1,605,895	8,684 22
Newport.....	56,850	558,089	5,837 79
Norway.....	10,100	171,936	1,515 30
Ohio.....	7,350	48,395	1,886 12

HERKIMER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equally distributed aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.		Amount of town taxes.
			Equalized valuation.	Aggregate valuation.	
Russia.....	\$55,325	\$375,193	\$375,193	\$4,118 85
Salisbury.....	16,050	319,205	319,205	1,708 77
Schuyler.....	4,360	1,014,450	1,014,450	1,733 23
Stark.....	9,800	373,916	373,916	1,764 50
Warren.....	27,200	514,702	514,702	2,185 14
Webb.....	36,895	1,390,431	1,390,431	15,054 69
Wilmurt.....	2,295	217,999	217,999	4,023 40
Winfield.....	19,550	528,263	528,263	2,253 49
Totals.....	\$1,215,795	\$27,574,258	\$27,574,258	\$91,385 15

HERKIMER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Columbia.....	\$3,313 69	\$47 63	\$5,436 70
Danube.....	3,122 78	44 88	6,294 45
Fairfield.....	3,385 03	48 66	6,622 92
Frankfort.....	10,584 24	152 11	23,531 83
German Flats.....	26,878 57	386 27	36,061 79
Herkimer.....	28,221 62	405 57	33,615 70
Litchfield.....	1,713 64	24 63	3,244 12
Little Falls city.....	\$4,386 94	32,824 29	471 76	37,682 99
Little Falls.....	2,782 30	39 98	6,963 74
Manheim.....	8,857 68	127 30	17,669 20
Newport.....	3,077 28	44 23	8,959 30
Norway.....	947 10	13 62	2,476 02
Ohio.....	266 93	3 84	2,156 89

HERKIMER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Russia.....	\$2,069 45	\$29 75	\$6,218 05
Salisbury.....	1,760 64	25 31	3,494 72
Schuyler.....	5,595 43	80 41	7,409 07
Stark.....	2,062 40	29 66	3,856 56
Warren.....	2,838 94	40 81	5,064 89
Webb.....	7,669 24	110 22	22,834 15
Wilmurt.....	1,207 34	17 36	5,248 10
Winfield.....	2,913 76	41 87	5,209 12
Totals.....	\$4,386 94	\$152,092 35	\$2,185 87	\$250,050 31

HERKIMER — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under sec- tion 24 of the General Tax Law.	Amount of taxes on bank stock.
Columbia.....	.0082	.....	.....
Danube.....	.011	.....	.....
Fairfield.....	.01	.....	.....
Frankfort.....	.015	\$89,246 70	\$892 46
German Flats.....	.007	389,819 19	3,898 18
Herkimer.....	.0065	374,363 60	3,743 62
Litchfield.....	.0086	.....	.....
Little Falls city.....	.0084	780,642 18	7,806 41
Little Falls.....	.0131	.....	.....
Manheim.....	.0102	42,262 07	422 62
Newport.....	.012	82,320 97	823 20
Norway.....	.01	.....	.....
Ohio.....	.02	.....	.....

HERKIMER — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Russia.....	.0076	\$125,000 00	\$1,250 00
Salisbury.....	.0058	.....	.....
Schuyler.....	.0071	.....	.....
Stark.....	.008	.....	.....
Warren.....	.0106	.....	.....
Webb.....	.0179	.....	.....
Wilmurt.....	.0133	.....	.....
Winfield.....	.0077	34,626 00	346 26
Totals.....	.....	\$1,918,280 71	\$19,182 75

I, C. H. Spohn, Clerk of the Board of Supervisors of the county of Herkimer, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors at their annual meeting in the months of November and December, 1908, and January, 1909.

C. H. SPOHN, *Clerk*,
P. O. address, Iilton, N. Y.

JEFFERSON.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Jefferson, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITY.	Area of land.	Assessed Value of real estate, including village property, real estate of corporations and special districts.	Estimated Value of real estate, including village property, real estate of corporations and special districts.	Total assessed value of personal property, exclusive of bank stock.
Adams.....	27,020	\$1,664,160	\$1,598,542	\$166,425
Alexandria.....	39,889	1,720,340	1,645,558	99,250
Antwerp.....	61,018	1,461,350	1,568,623	62,350
Brownville.....	34,378	2,384,755	2,256,765	55,140
Cape Vincent.....	34,022	1,611,625	1,568,623	109,375
Champion.....	25,776	1,269,360	1,397,655	37,480
Clayton.....	47,497	2,093,140	2,158,459	73,530
Ellisburg.....	43,311	2,054,615	2,115,717	115,420
Henderson.....	25,091	852,221	871,932	141,230
Hounsfield.....	28,703	1,318,950	1,201,043	56,145
Le Ray.....	40,823	1,301,865	1,401,930	50,015
Lorraine.....	24,499	495,670	512,901	6,760
Lyme.....	33,823	1,463,803	1,295,075	33,380
Orleans.....	41,344	1,340,535	1,453,220	54,000
Pamela.....	23,383	816,375	880,480	14,660
Philadelphia.....	21,800	1,152,190	1,004,431	26,600
Rodman.....	25,208	713,900	765,077	92,230
Rutland.....	26,716	1,086,846	1,243,785	29,525

JEFFERSON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property exclusive of bank stock.
Theresa.....	40,912	\$1,019,525	\$995,883	\$44,400
Watertown city.....	3,237	3,421,850	3,395,268	1,048,100
Watertown.....	22,333	808,000	880,480	6,100
Wilna.....	47,483	2,455,050	2,320,878	56,100
Worth.....	27,390	235,635	209,435	13,575
Totals.....	745,656	\$42,741,760	\$42,741,760	\$2,391,790

JEFFERSON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Adams.....	166,425	\$1,764,967	\$15,180 47
Alexandria.....	99,250	1,744,808	5,652 55
Antwerp.....	62,350	1,630,973	8,405 68
Brownville.....	55,140	2,311,905	7,412 49
Cape Vincent.....	109,375	1,677,998	6,268 52
Champion.....	37,480	1,435,135	7,178 81
Clayton.....	73,530	2,231,989	11,754 14
Ellisburg.....	115,420	2,231,137	13,649 23
Henderson.....	141,230	1,013,162	20,547 07
Hounsfield.....	56,145	1,257,188	4,587 99
Le Ray.....	50,015	1,451,945	9,129 86
Lorraine.....	6,760	519,661	3,503 60
Lyme.....	33,380	1,328,455	6,517 04
Orleans.....	54,000	1,507,220	6,307 12
Pamelia.....	14,660	895,140	3,468 32
Philadelphia.....	26,600	1,031,031	4,263 63
Rodman.....	92,230	857,307	7,055 12
Rutland.....	29,525	1,273,310	6,532 67

JEFFERSON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Theresa.....	\$44,400	\$1,040,283	\$4,235 04
Watertown city.....	1,048,100	4,443,368	.....
Watertown.....	6,100	886,580	6,155 92
Wilba.....	56,100	2,376,978	6,035 70
Worth.....	13,575	223,010	1,775 07
Totals.....	\$2,391,790	\$45,133,550	\$165,616 04

JEFFERSON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

TOWNS AND CITY.	Amount of city taxes.		Amount of county taxes.		Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Adams.....			\$4,345 09		\$141 08	\$19,666 64
Alexandria.....			4,295 09		139 46	10,087 10
Antwerp.....			4,015 12		130 37	12,551 17
Brownville.....			5,690 50		184 76	13,287 75
Cape Vincent.....			4,130 66		134 12	10,533 30
Champion.....			3,532 95		114 71	10,826 47
Clayton.....			5,493 85		178 38	17,426 37
Ellisburg.....			5,491 63		178 31	19,319 17
Henderson.....			2,494 17		80 98	23,122 22
Hounsfield.....			3,095 22		100 50	7,783 71
Le Ray.....			3,574 06		116 04	12,819 96
Lorraine.....			1,278 75		41 52	4,823 87
Lyme.....			3,269 65		106 16	9,892 85
Orleans.....			3,709 60		120 45	10,137 17
Pamelia.....			2,203 10		71 53	5,742 95
Philadelphia.....			2,538 61		82 42	6,884 66
Rodman.....			2,110 88		68 54	9,234 54
Rutland.....			3,134 11		101 76	9,708 54

JEFFERSON — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and surveyor's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Theresa.....	\$2,560 83	\$83 15	\$6,879 02
Watertown city.....	35,552 82	1,154 36	36,707 18
Watertown.....	2,181 99	70 85	8,408 76
Wilna.....	5,851 59	189 99	12,077 28
Worth.....	548 83	17 82	2,341 72
Totals.....	\$111,099 10	\$3,607 26	\$280,322 40

JEFFERSON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Adams.....	.007	\$100,000	\$1,000
Alexandria.....	.0042	35,000	350
Antwerp.....	.0064		
Brownville.....	.0048	30,000	300
Cape Vincent.....	.0048	29,600	296
Champion.....	.0068		
Clayton.....	.0065	109,000	1,090
Ellisburg.....	.007		
Henderson.....	.0076		
Hounsfield.....	.004		
Le Ray.....	.006		
Lorraine.....	.007		
Lyme.....	.005		
Orleans.....	.005		
Pamelia.....	.0042		
Philadelphia.....	.0034	25,000	250
Rodman.....	.0089		
Rutland.....	.007		

JEFFERSON — Concluded.
Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Theresa.....	.0036	\$25,000	\$250
Watertown city.....	.0032	1,100,000	11,000
Watertown.....	.008	.....	.....
Wilna.....	.0036	174,400	1,744
Worth.....	.0045	.....	.....
Totals.....	.....	\$1,628,000	\$16,280

I, Richard Holden, Clerk of the Board of Supervisors of the county of Jefferson, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

RICHARD HOLDEN, *Clerk*,
P. O. address, Watertown, N. Y.

LEWIS.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Lewis, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Croghan.....	111,205	\$792,460	\$753,898	\$19,600
Denmark.....	31,111	1,042,597	1,068,765	77,000
Diana.....	83,519	536,763	530,473	6,650
Greig.....	55,548	187,535	176,535	6,700
Harrisburg.....	23,325	352,315	378,884	2,940
Highmarket.....	36,369	225,725	231,175	1,500
Lewis.....	39,841	192,960	195,830	9,650
Leyden.....	20,376	655,451	707,195	62,645
Lowville.....	21,510	2,090,910	2,033,116	335,150
Lyonsdale.....	42,602	322,230	310,998	2,260
Martinsburg.....	44,208	758,470	808,002	16,680
Montague.....	38,823	197,914	198,167	5,515
New Bremen.....	34,392	293,145	296,188	7,450
Osceola.....	56,145	242,255	250,685	.....

LEWIS—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Pinckney.....	22,643	\$263,340	\$269,554	\$9,190
Turin.....	19,291	582,279	580,773	25,960
Watson.....	71,712	193,240	181,316	5,650
West Turin.....	23,507	943,365	901,400	49,083
Totals.....	776,127	\$9,872,954	\$9,872,954	\$643,623

LEWIS—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Croghan.....	\$19,600	\$773,498	\$6,570 26
Denmark.....	77,000	1,145,765	4,001 95
Diana.....	6,650	537,123	10,314 62
Greig.....	6,700	183,235	2,820 06
Harrisburg.....	2,940	381,824	3,096 91
Highmarket.....	1,500	232,675	3,015 86
Lewis.....	9,650	205,480	1,945 55
Leyden.....	62,645	769,840	2,603 65
Lowville.....	335,150	2,368,266	7,908 95
Lyonsdale.....	2,260	313,258	2,807 33
Martinsburg.....	16,680	824,682	4,457 64
Montague.....	5,515	203,682	2,433 14
New Bremen.....	7,450	303,638	3,581 56
Osceola.....	250,685	1,826 47

LEWIS—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.		Amount of town taxes.
Pinckney.....	\$9,190	\$278,744		\$2,895 97
Turin.....	25,960	606,733		2,483 68
Watson.....	5,650	186,966		1,915 08
West Turin.....	49,083	950,483		5,164 92
Totals.....	\$643,623	\$10,516,577		\$69,843 60

LEWIS—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and surveyor's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Croghan.....	\$2,301 64	\$60 76	\$8,932 66
Denmark.....	3,409 35	90 00	7,501 30
Diana.....	1,598 27	42 19	11,955 08
Greig.....	545 24	14 39	3,379 69
Harrisburg.....	1,136 16	29 99	4,263 06
Highmarket.....	692 36	18 27	3,726 49
Lewis.....	611 43	16 15	2,573 13
Leyden.....	2,290 74	60 47	4,954 86
Lowville.....	7,753 74	204 69	15,867 38
Lyonsdale.....	932 14	24 61	3,764 08
Martinsburg.....	2,453 93	64 78	6,976 35
Montague.....	606 09	16 00	3,055 23
New Bremen.....	903 51	23 85	4,508 92
Osceola.....	745 95	19 70	2,592 12

LEWIS—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Pinckney.....	\$829 43	\$21 89	\$3,747 29
Turin.....	1,805 40	47 66	4,336 74
Watson.....	556 35	14 69	2,486 12
West Turin.....	2,828 27	74 66	8,067 85
Totals.....	\$32,000 00	\$844 75	\$102,688 35

LEWIS — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Croghan.....	.011	.....	.....
Denmark.....	.0067	.....	.....
Diana.....	.022	.....	.....
Greig.....	.0174	.....	.....
Harrisburg.....	.012	.....	.....
Highmarket.....	.0164	.....	.....
Lewis.....	.0127	.....	.....
Leyden.....	.0067	.....	.....
Lowville.....	.0067	\$237,500	\$2,375
Lyonsdale.....	.0116	.....	.....
Martinsburg.....	.009	.....	.....
Montague.....	.015	.....	.....
New Bremen.....	.015	.....	.....
Osceola.....	.0107	.....	.....

LEWIS—Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under sec- tion 24 of the General Tax Law.		Amount of taxes on bank stock.
Pinckney.....	.0137	.....	.....	.....
Turin.....	.0071	.....	.....	.....
Watson.....	.0125	.....	.....	.....
West Turin.....	.0082	.....	.....	.....
Totals.....	.....	\$237,500		\$2,375

I, Charles S. Mereness, Jr., Clerk of the Board of Supervisors of the county of Lewis, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

CHARLES S. MERENESS, JR., *Clerk*,
P. O. address, Lowville, N. Y.

LIVINGSTON.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Livingston, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Avon.....	25,060	\$2,354,304	\$2,313,863	\$284,550
Caledonia.....	24,909	2,424,330	2,394,619	93,550
Conesus.....	20,392	685,275	708,270	45,800
Geneseo.....	27,026	2,623,265	2,549,670	918,830
Groveland.....	22,620	1,382,981	1,418,644	80,381
Leicester.....	19,606	1,400,862	1,470,129	33,275
Lima.....	19,775	1,648,150	1,605,320	55,850
Livonia.....	23,645	1,871,295	1,842,886	139,550
Mount Morris.....	29,055	1,982,650	2,078,495	41,350
North Dansville.....	5,538	1,783,650	1,722,900	105,100
Nunda.....	23,034	1,151,805	1,117,368	52,600
Ossian.....	25,027	503,502	538,870	500
Portage.....	18,975	708,148	715,343	4,550

LIVINGSTON — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Livingston, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Sparta.....	17,236	\$793,880	\$873,259	\$10,300
Springwater.....	32,503	953,990	973,515	63,200
West Sparta.....	20,262	640,769	643,121	7,600
York.....	29,674	2,409,940	2,352,524	76,630
Totals.....	384,337	\$25,318,796	\$25,318,796	\$2,013,616

LIVINGSTON — Continued.
Statement of the aggregate valuation of real and personal estate in the county of Livingston, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Avon.....		\$284,550	\$2,598,413	\$5,733 25
Caledonia.....		93,550	2,488,169	5,967 10
Conesus.....		45,800	754,070	2,906 02
Geneseo.....		918,830	3,468,500	8,169 27
Groveland.....		80,381	1,499,025	4,860 18
Leicester.....		33,275	1,503,404	7,923 38
Lima.....		55,850	1,661,170	6,514 30
Livonia.....		139,550	1,982,436	7,344 47
Mount Morris.....		41,350	2,119,845	12,356 54
North Dansville.....		105,100	1,828,000	1,406 69
Nunda.....		52,600	1,169,968	6,120 87
Ossian.....		500	539,370	3,919 97
Portage.....		4,550	719,893	4,171 83

LIVINGSTON — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Livingston, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Sparta.....	\$10,300	\$883,559	\$5,333 46
Springwater.....	63,200	1,036,715	7,309 42
West Sparta.....	7,600	650,721	2,727 45
York.....	76,630	2,429,154	14,873 54
Totals.....	\$2,013,616	\$27,332,412	\$107,637 74

LIVINGSTON — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Livingston, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Avon	\$8,834 22	\$160 67	\$14,728 14
Caledonia.....	8,459 40	153 87	14,580 37
Conesus	2,563 73	46 63	5,516 38
Geneseo	11,792 36	214 49	20,176 12
Groveland.....	5,096 46	92 70	10,049 34
Leicester	5,111 36	92 97	13,127 71
Lima.....	5,647 73	102 71	12,264 74
Livonia	6,739 99	122 59	14,207 05
Mount Morris.....	7,207 13	131 09	19,694 76
North Dansville.....	6,214 93	113 05	7,734 67
Nunda	3,977 72	72 35	10,170 94
Ossian	1,833 79	33 36	5,787 12
Portage	2,447 54	44 52	6,663 89

LIVINGSTON — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Sparta.....	\$3,003 97	\$54 64	\$8,392 07
Springwater.....	3,524 68	64 11	10,898 21
West Sparta.....	2,212 35	40 22	4,980 02
York.....	8,258 77	150 23	23,282 54
Totals.....	\$92,926 13	\$1,690 20	\$202,254 07

LIVINGSTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Avon.....	† .00437	\$48,528 00	\$485 28
	* .00623		
Caledonia.....	† .00474	34,863 00	348 63
	* .00618		
Conesus.....	.00747		
Geneseo.....	† .00497	217,154 65	2,171 54
	* .00671		
Groveland.....	.00684		
Leicester.....	† .00711		
	* .0093		
Lima.....	† .00637	28,000 00	280 00
	* .0075		
Livonia.....	† .00539		
	* .00746		
Mount Morris.....	† .00822	50,000 00	500 00
	* .01112		
North Dansville.....	† .00369	145,491 44	1,454 91
	* .00566		
Nunda.....	† .00574		
	* .00959		

* Town. † Village.

LIVINGSTON — Concluded.
Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Ossian .....	.0114	.....	.....
Portage .....	.00928	.....	.....
Sparta .....	.01028	.....	.....
Springwater .....	.01064	.....	.....
West Sparta .....	.00768	.....	.....
York .....	.00919	.....	.....
Totals .....	.....	\$524,037 09	\$5,240 36

I. B. S. Beuerlein, Clerk of the Board of Supervisors of the county of Livingston, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

BARNEY S. BEUERLEIN, Clerk,
P. O. address, Mount Morris, N. Y.

* TOWN. † Village.

MADISON.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Madison, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Brookfield.....	46,626	\$1,251,225	\$1,179,987 38	\$65,400
Cazenovia.....	28,895	2,080,700	1,953,705 61	186,850
De Ruyter.....	19,306	551,300	473,113 06	14,800
Eaton.....	26,152	1,102,747	1,020,451 81	58,750
Fenner.....	18,530	456,760	427,082 76	9,625
Georgetown.....	23,438	372,975	379,025 41	12,300
Hamilton.....	23,895	1,582,970	1,489,218 20	139,525
Lebanon.....	24,445	648,295	624,996 02	19,150
Lenox.....	21,259	2,052,595	2,275,829 87	52,950
Lincoln.....	14,892	454,050	448,824 28	1,800
Madison.....	24,168	1,135,922	1,057,956 65	76,500
Nelson.....	26,568	560,700	508,937 24	6,550
Oneida city.....	11,783	3,689,810	4,048,869 05	347,050
Smithfield.....	14,702	424,200	403,448 89	27,750
Stockbridge.....	18,364	667,025	630,943 52	23,300
Sullivan.....	43,157	2,057,228	2,166,112 25	58,700
Totals.....	386,180	\$19,088,502	\$19,088,502 00	\$1,101,000

MADISON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Madison, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Brookfield.....	\$65,400	\$1,245,387 38	\$7,626 79
Cazenovia.....	186,850	2,140,555 61	15,051 90
De Ruyter.....	14,800	487,913 06	4,614 91
Eaton.....	58,750	1,079,201 81	11,528 98
Fenner.....	9,625	436,707 76	3,427 09
Georgetown.....	12,300	391,325 41	4,596 63
Hamilton.....	139,525	1,628,743 20	6,167 00
Lebanon.....	19,150	644,146 02	9,622 85
Lenox.....	52,950	2,328,779 87	26,349 56
Lincoln.....	1,800	450,624 28	3,830 16
Madison.....	76,500	1,134,456 65	2,852 72
Nelson.....	6,550	515,487 24	5,456 84
Oneida city.....	347,050	4,395,919 05	.....
Smithfield.....	27,750	431,198 89	3,635 02
Stockbridge.....	23,300	654,243 52	9,989 52
Sullivan.....	58,700	2,224,812 25	13,252 76
Totals.....	\$1,101,000	\$20,189,502 00	\$128,002 73

MADISON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Madison, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Brookfield.....		\$6,536 76	\$82 28	\$14,245 83
Cazenovia.....		11,419 87	139 68	26,611 45
De Ruyter.....		2,633 07	32 79	7,280 77
Faton.....		3,684 68	72 13	15,285 79
Fenner.....		2,369 11	28 85	5,825 05
Georgetown.....		2,005 45	23 87	6,625 95
Hamilton.....		7,306 28	119 36	13,592 64
Lebanon.....		3,172 39	38 26	12,833 50
Lenox.....		13,287 66	162 15	39,799 37
Lincoln.....		2,392 59	29 77	6,252 52
Madison.....		4,995 19	68 33	7,916 24
Nelson.....		2,335 26	31 80	7,823 90
Oneida city.....	\$24,851 31		309 34	25,160 65
Smithfield.....		2,334 97	28 48	5,998 47
Stockbridge.....		3,140 06	38 36	13,167 94
Sullivan.....		12,625 60	146 96	26,025 32
Totals.....	\$24,851 31	\$80,238 94	\$1,352 41	\$234,445 39

MADISON — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Madison, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under election 24 of the General Tax Law.	Amount of taxes on bank stock.
Brookfield.....	.0082	.....	.....
Cazenovia.....	.0102	\$32,067 01	\$320 67
De Ruyter.....	.0106	22,534 56	225 34
Eaton.....	.0112	78,924 96	789 24
Fenner.....	.0088	.....	.....
Georgetown.....	.0136	.....	.....
Hamilton.....	.0062	178,277 72	1,782 77
Lebanon.....	.0164	.....	.....
Lenox.....	.0176	157,381 73	1,573 80
Lincoln.....	.0102	.....	.....
Madison.....	.0044	.....	.....
Nelson.....	.01	.....	.....
Oneida city.....	.....	287,079 08	2,870 78
Smithfield.....	.01	.....	.....
Stockbridge.....	.0164	.....	.....
Sullivan.....	.0102	.....	.....
Totals.....	.....	\$756,265 06	\$7,562 60

I, W. E. Lounsbury, Clerk of the Board of Supervisors of the county of Madison, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

W. E. LOUNSBURY, Clerk,
P. O. address, Morrisville, N. Y.

MONROE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Monroe, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Brighton.....	11,388	\$2,148,280	\$2,148,280	\$9,000
Chili.....	24,690	1,987,200	1,987,200	4,350
Clarkson.....	20,635	1,083,625	1,083,625	20,950
Gates.....	11,820	3,404,920	3,404,920	46,620
Greece.....	30,307	5,173,958	5,173,958	71,100
Hamlin.....	26,468	1,496,425	1,496,425	39,400
Henrietta.....	21,814	1,737,800	1,737,800	50,550
Irondequoit.....	10,574	2,248,968	2,248,968	37,300
Mendon.....	23,536	2,282,425	2,282,425	66,150
Ogden.....	22,273	2,031,781	2,031,781	22,450
Parma.....	25,430	1,904,672	1,904,672	49,250
Penfield.....	22,052	1,417,547	1,417,547	13,000
Perinton.....	21,439	3,296,240	3,296,240	119,150
Pittsford.....	14,743	2,102,373	2,102,373	26,800
Riga.....	21,090	1,911,325	1,911,325	99,550
Rochester city.....	12,885	142,129,870	142,129,870	7,115,450
Rush.....	18,388	1,458,463	1,458,463	17,780

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Sweden	20,867	\$3,182,832	\$3,182,832	\$192,400
Webster	20,445	1,588,920	1,588,920	27,950
Wheatland	19,243	1,663,452	1,663,452	57,925
Totals	400,087	\$184,251,076	\$184,251,076	\$8,087,125

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Brighton.....	\$9,000 00	\$2,157,280	\$15,720 14
Chili.....	4,350	1,991,550	12,707 96
Clarkson.....	20,950	1,104,575	7,967 06
Gates.....	46,620	3,451,540	17,139 74
Greece.....	71,100	5,245,058	54,778 70
Hamlin.....	39,400	1,535,825	14,571 72
Henrietta.....	50,550	1,788,350	7,420 63
Irondequoit.....	37,300	2,286,268	11,225 92
Mendon.....	66,150	2,348,575	9,174 06
Ogden.....	22,450	2,054,231	10,944 32
Parma.....	49,250	1,953,922	24,059 30
Penfield.....	13,000	1,430,547	10,881 77
Perinton.....	119,150	3,415,390	12,956 43
Pittsford.....	26,800	2,129,173	16,498 27
Riga.....	99,550	2,010,875	10,427 51
Rochester city.....	7,115,450	149,245,320	.....
Rush.....	17,780	1,476,243	8,651 63

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Sweden.....	\$192,400	\$3,375,232	\$9,254 54
Webster.....	27,950	1,616,870	9,344 08
Wheatland.....	57,925	1,721,377	11,055 34
Totals.....	\$8,087,125	\$192,338,201	\$274,779 12

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Brighton.....	\$6,849 89	\$125 43	\$22,695 46
Chili.....	6,323 66	115 80	19,147 42
Clarkson.....	3,507 30	64 23	11,538 59
Gates.....	10,959 49	200 69	28,299 92
Greece.....	16,654 35	304 97	71,738 02
Hamlin.....	4,876 62	89 30	19,537 64
Henrietta.....	5,678 45	103 99	13,203 07
Irondequoit.....	7,259 46	132 93	18,618 31
Mendon.....	7,457 30	136 56	16,767 92
Ogden.....	6,602 07	120 90	17,667 29
Parma.....	6,204 18	113 61	30,377 09
Penfield.....	4,542 34	83 19	15,507 30
Perinton.....	10,844 70	198 59	23,999 72
Pittsford.....	6,760 65	123 80	23,382 72
Riga.....	6,385 02	116 92	16,929 45
Rochester city.....	\$135,116 69	488,765 54	8,950 26	632,832 49
Rush.....	4,687 43	85 84	13,424 90

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Sweden.....	.....	\$11,044 12	\$202 24	\$20,500 90
Webster.....	.....	5,133 96	94 01	14,572 05
Wheatland.....	.....	5,080 07	93 03	16,228 44
Totals.....	\$135,116 69	\$625,616 60	\$11,456 29	\$1,046,968 70

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Brighton.....	.0104	.....	.....
Chili.....	.0095	.....	.....
Clarkson.....	.0104	.....	.....
Gates.....	.0081	.....	.....
Greece.....	†.0112	.....	.....
	*.0141	.....	.....
Hamlin.....	.0126	.....	.....
Henrietta.....	.0073	.....	.....
Irondequoit.....	.008	.....	.....
Mendon.....	†.0056	.....	.....
	*.0077	.....	.....
Ogden.....	†.0068	\$25,000	\$250 00
	*.0089	.....	.....
Parma.....	†.0107	.....	.....
	*.0167	.....	.....
Penfield.....	.0107	.....	.....
Perinton.....	†.0063	.....	.....
	*.0076	.....	.....
Pittsford.....	†.0099	.....	.....
	*.0115	.....	.....

* Town. † Village.

MONROE—Concluded.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Riga.....	{ †.0066 }	.....	.....
Rochester city.....	{ *.009 }	.....	.....
Rush.....	.00417	\$5,158,752	\$51,587 52
Sweden.....	.009	.....	.....
Webster.....	{ †.0053 }	102,963	1,029 63
Wheatland.....	{ *.007 }	.....	.....
	{ †.0064 }	.....	.....
	{ *.0095 }	.....	.....
	.0101	.....	.....
Totals.....	.....	\$5,286,715	\$52,867 15

I, Willis K. Gillette, Clerk of the Board of Supervisors of the county of Monroe, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of supervisors, at their annual meeting in the month of November, 1908.

WILLIS K. GILLETTE, *Clerk*,
P. O. address, Rochester, N. Y.

*Town. † Village.

MONTGOMERY.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Montgomery, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Amsterdam city.....	1,437	\$10,635,791 34	\$10,518,901 01	\$412,550
Amsterdam.....	17,132	2,325,532 00	2,311,071 17	19,900
Canajoharie.....	23,596	1,752,268 00	1,798,301 27	50,400
Charleston.....	24,972	322,724 00	334,087 48	8,860
Florida.....	28,510	1,222,664 00	1,272,494 52	8,200
Glen.....	21,110	1,315,402 85	1,369,774 15	23,450
Minden.....	27,944	2,032,484 00	1,911,331 32	237,450
Mohawk.....	19,105	2,050,389 91	2,131,818 16	25,000
Palatine.....	22,023	1,667,769 00	1,738,958 50	82,950
Root.....	30,321	876,326 00	873,452 53	40,181
St. Johnsville.....	10,364	1,582,377 00	1,523,537 99	100,105
Totals.....	226,514	\$25,783,728 10	\$25,783,728 10	\$1,009,046

MONTGOMERY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Montgomery, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Amsterdam city.....	\$412,550	\$10,931,451 01	.....
Amsterdam.....	19,900	2,330,971 17	\$14,211 90
Canajoharie.....	50,400	1,848,701 27	19,251 30
Charleston.....	8,860	342,947 48	2,577 60
Florida.....	8,200	1,280,694 52	12,558 72
Glen.....	23,450	1,393,224 15	6,274 81
Minden.....	237,450	2,148,781 32	20,660 80
Mohawk.....	25,000	2,156,818 16	18,368 20
Palatine.....	82,950	1,821,908 50	11,867 02
Root.....	40,181	913,633 53	6,486 20
St. Johnsville.....	100,105	1,623,642 99	7,104 88
Totals.....	\$1,009,046	\$26,792,774 10	\$119,361 43

MONTGOMERY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Montgomery, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Amsterdam city.	\$630 14	\$39,190 77	\$508 97	\$40,329 88
Amsterdam.		7,940 65	108 95	22,261 50
Canajoharie.		6,603 28	86 41	25,940 99
Charleston.		1,201 95	16 03	3,795 58
Florida.		4,446 75	58 86	17,064 33
Glen.		4,078 03	65 12	10,417 96
Minden.		3,214 81	100 44	23,976 05
Mohawk.		6,520 05	106 45	24,994 70
Palatine.		6,083 03	83 16	18,033 21
Root.		3,136 05	42 70	9,664 95
St. Johnsville.		5,734 67	75 30	12,914 85
Totals.	\$630 14	\$88,150 04	\$1,252 39	\$209,394 00

MONTGOMERY — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Montgomery, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Amsterdam city .....	.0033	\$1,260,714	\$12,607 14
Amsterdam			
Canajoharie		233,450	2,334 50
Charleston			
Florida			
Glen .....	.0082	108,302	1,083 02
Minden .....	.0105	496,161	4,961 61
Mohawk .....	.0114	136,871	1,368 71
Palatine			
Root			
St. Johnsville .....	.0066	111,050	1,110 50
Totals		\$2,346,548	\$23,465 48

I, Benjamin H. Simmons, Clerk of the Board of Supervisors of the county of Montgomery, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

BENJAMIN H. SIMMONS, Clerk.
P. O. address, Amsterdam, N. Y.

NASSAU.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Nassau, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Hempstead.....	\$19,759,341	\$19,759,341	\$1,096,157
North Hempstead.....	9,981,075	9,981,075	1,742,450
Oyster Bay.....	12,225,497	12,225,497	624,075
Totals.....	\$41,965,913	\$41,965,913	\$3,462,682

NASSAU—Continued.
Statement of the aggregate valuations of real and personal estate in the county of Nassau, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Hempstead.....	\$696,616	\$399,541	\$20,158,882	\$65,860 00
North Hempstead.....	302,663	1,439,787	11,420,862	35,016 86
Oyster Bay.....	54,993	569,082	12,794,579	36,908 36
Totals.....	\$1,054,272	\$2,408,410	\$44,374,323	\$137,785 22

NASSAU — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Nassau, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Hempstead.....	\$199,952 01	\$3,715 18	\$269,527 19
North Hempstead.....	112,400 15	2,088 44	149,505 45
Oyster Bay.....	123,195 09	2,288 77	162,392 22
Totals.....	\$435,547 25	\$8,092 39	\$581,424 86

NASSAU — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Nassau, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Hempstead .....	.013	\$696,616	\$6,966 16
North Hempstead .....	.0152	302,663	3,026 63
Oyster Bay .....	.013	549,930	5,499 30
Totals		\$1,549,209	\$15,492 09

I, William E. Luyster, Clerk of the Board of Supervisors of the county of Nassau, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

WILLIAM E. LUYSTER, Clerk.
P. O. address, Mineola, N. Y.

NEW YORK.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several boroughs in the city of New York, as corrected by the Board of Aldermen at their annual meeting in the year 1908.

BOROUGHIS.	Acres of land.	Assessed value of real estate, including vil- lage property, real estate of corporations and special franchises.	Equalized value of real estate, including vil- lage property, real estate of corporations and special franchises.	Total assessed value of personal property, ex- clusive of bank stock.
Bronx.....	26,017	\$441,228,718	\$441,228,718	\$11,539,680
Brooklyn.....	49,680	1,334,864,835	1,334,864,835	83,448,072
Manhattan.....	14,038	4,584,536,431	4,584,536,431	327,810,632
Queens.....	82,883	296,458,980	296,458,980	9,908,830
Richmond.....	36,600	65,326,825	65,326,825	3,067,397
Totals.....	209,218	\$6,722,415,789	\$6,722,415,789	\$435,774,611

NEW YORK — Continued.
Statement of the aggregate valuations of real and personal estate in the city of New York, etc.

BOROUGHs.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Bronx.....	\$11,539,680	\$452,768,398	.....
Brooklyn.....	83,448,072	1,418,312,907	.....
Manhattan.....	327,810,632	4,912,347,063	.....
Queens.....	9,908,830	306,367,810	.....
Richmond.....	3,067,397	68,394,222	.....
Totals.....	\$435,774,611	\$7,158,190,400	.....

NEW YORK — Continued.
Statement of the aggregate valuations of real and personal estate in the city of New York, etc.

BOROUGH.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Bronx	\$7,022,709 04	\$285,862 15	.....	\$7,308,571 19
Brooklyn.....	21,996,198 35	1,637,008 36	\$54,692 37	23,687,899 08
Manhattan	76,186,915 84	3,101,217 27	.....	79,288,133 11
Queens.....	4,751,216 39	282,836 46	52,244 01	5,086,296 86
Richmond.....	1,060,618 64	93,978 83	15,598 40	1,170,195 87
Totals.....	\$111,017,658 26	\$5,400,903 07	\$122,534 78	\$116,541,096 11

NEW YORK — Concluded.
Statement of the aggregate valuations of real and personal estate in the city of New York, etc.

BOROUGHES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Bronx.....	.0161407	\$567,784	\$5,677 84
Brooklyn.....	.0167021	8,747,892	87,478 92
Manhattan.....	.0161407	303,515,200	3,035,152 00
Queens.....	.0166031	1,064,253	10,642 53
Richmond.....	.0171115	481,063	4,810 63
Totals.....	.....	\$314,376,192	\$3,143,761 92

I. C. Rockland Tyng, Secretary of the Department of Taxes and Assessments of the city of New York, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several boroughs in said city, as corrected by said Board of Aldermen, at their annual meeting in the month of July, 1908.

C. ROCKLAND TYNG, *Secretary*,
P. O. address, Hall of Records, New York City.

NIAGARA

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Niagara, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Cambria.....	24,573	\$1,242,222	\$1,242,222	\$6,400
Hartland.....	31,579	1,287,118	1,287,118	28,698
Lewiston.....	22,836	1,630,620	1,630,620	6,700
Lockport city.....	.....	8,345,375	8,345,375	169,225
Lockport.....	28,779	1,488,058	1,488,058	13,900
Newfane.....	31,091	1,824,330	1,824,330	33,867
Niagara Falls city.....	.....	23,264,860	23,264,860	139,900
Niagara.....	6,377	1,280,508	1,280,508	41,500
North Tonawanda city.....	.....	6,809,545	6,809,545	430,900
Pendleton.....	16,706	779,005	779,005	15,825
Porter.....	19,851	1,179,034	1,179,034	66,300
Royalton.....	41,896	2,368,728	2,368,728	90,229
Somerset.....	22,909	1,071,926	1,071,926	23,850
Wheatfield.....	17,302	1,047,892	1,047,892	17,850
Wilson.....	28,649	1,217,423	1,217,423	9,500
Totals.....	292,548	\$54,836,644	\$54,836,644	\$1,094,644

NIAGARA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Cambria.....	\$6,400	\$1,248,622	\$2,410 77
Hartland.....	28,698	1,315,816	6,066 58
Lewiston.....	6,700	1,637,320	20,302 98
Lockport city.....	169,225	8,514,600	.....
Lockport.....	13,900	1,501,958	7,333 54
Newfane.....	33,867	1,858,197	10,281 96
Niagara Falls city.....	139,900	23,404,760	.....
Niagara.....	41,500	1,322,008	2,425 17
North Tonawanda city.....	430,900	7,240,445	.....
Pendleton.....	15,825	794,830	4,522 70
Porter.....	66,300	1,245,334	4,055 89
Royalton.....	90,229	2,458,957	8,742 42
Somerset.....	23,850	1,095,776	10,015 27
Wheatfield.....	17,850	1,065,742	4,681 23
Wilson.....	9,500	1,226,923	9,449 29
Totals.....	\$1,094,644	\$55,931,288	\$90,287 80

NIAGARA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Cambria.....	.....	\$5,419 88	\$80 20	\$7,910 85
Hartland.....	.....	5,711 55	84 52	11,862 65
Lewiston.....	.....	7,397 46	109 46	27,809 90
Lockport city.....	\$6,332 00	36,959 24	546 90	43,838 14
Lockport.....	.....	6,519 53	96 47	13,949 54
Newfane.....	.....	8,538 92	126 35	18,947 23
Niagara Falls city.....	9,745 93	101,592 77	1,503 32	112,842 02
Niagara.....	.....	5,738 43	84 91	8,248 51
North Tonawanda city.....	629 91	31,428 51	465 06	32,523 48
Pendleton.....	.....	3,450 11	51 05	8,023 86
Porter.....	.....	5,405 61	79 99	9,541 49
Royalton.....	.....	10,673 57	157 94	19,573 93
Somerset.....	.....	5,303 47	78 48	15,397 22
Wheatfield.....	.....	4,626 06	68 45	9,375 74
Wilson.....	.....	5,869 36	86 85	15,405 50
Totals.....	\$16,707 84	\$244,634 47	\$3,619 95	\$355,250 06

NIAGARA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Cambria.....	.0063	.....	.....
Hartland.....	.009	.....	.....
Lewiston.....	.0168	.....	.....
Lockport city.....	.00514	\$639,046 77	\$6,390 47
Lockport.....	.009	.....	.....
Newfane.....	.0101	.....	.....
Niagara Falls city.....	.0048	472,985 46	4,729 85
Niagara.....	.0062	.....	.....
North Tonawanda city.....	.00449	360,327 95	3,603 28
Pendleton.....	.01	.....	.....
Porter.....	.0076	.....	.....
Royalton.....	.0079	.....	.....
Somerset.....	.014	.....	.....
Wheatfield.....	.0087	.....	.....
Wilson.....	.0125	.....	.....
Totals.....	.....	\$1,472,360 18	\$14,723 60

I, Fred H. Krull, Clerk of the Board of Supervisors of the county of Niagara, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

FRED H. KRULL, Clerk,
P. O. address, Lockport, N. Y.

ONEIDA.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Oneida, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Annsville.....	35,584	\$311,288 20	\$311,288 20	\$2,400
Augusta.....	16,475	581,260 00	581,260 00	19,550
Ava.....	22,720	135,235 00	135,235 00	7,225
Boonville.....	42,695	1,076,210 00	1,076,210 00	66,950
Bridgewater.....	14,544	452,915 00	452,915 00	35,800
Camden.....	32,291	1,031,730 00	1,031,730 00	19,550
Deerfield.....	22,094	789,715 00	789,715 00	28,480
Florence.....	32,283	146,445 00	146,445 00	3,185
Floyd.....	20,734	280,525 00	280,525 00	12,699
Forestport.....	49,978	308,232 04	308,232 04	8,685
Kirkland.....	19,343	1,665,150 00	1,665,150 00	113,700
Lee.....	27,654	362,465 00	362,465 00	6,930
Marcy.....	20,190	501,315 00	501,315 00	7,450
Marshall.....	19,075	697,897 00	697,897 00	23,000
New Hartford.....	15,252	2,514,955 00	2,514,955 00	147,500
Paris.....	18,794	966,765 00	966,765 00	52,100
Remsen.....	23,056	394,575 00	394,575 00	19,950
Rome city.....	42,106	7,292,617 73	7,292,617 73	190,600

ONEIDA — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Sangerfield.....	21,304	\$1,058,150 77	\$1,058,150 77	\$65,500
Steuben.....	25,549	345,294 24	345,294 24	8,790
Trenton.....	26,189	991,280 00	991,280 00	38,300
Utica city.....	.....	36,009,922 00	36,009,922 00	5,242,200
Vernon.....	23,744	1,025,721 00	1,025,721 00	25,550
Verona.....	41,262	1,653,639 00	1,653,639 00	35,550
Vienna.....	35,526	503,750 00	503,750 00	5,340
Western.....	33,312	489,699 00	489,699 00	19,650
Westmoreland.....	25,263	970,775 00	970,775 00	34,350
Whitestown.....	15,585	3,087,599 00	3,087,599 00	482,804
Totals.....	722,602	\$65,645,124 98	\$65,645,124 98	\$6,723,788

ONEIDA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Annville.....	\$2,400	\$313,688 20	\$4,251 29
Augusta.....	19,550	600,810 00	30 86
Ava.....	7,225	142,460 00	2,611 59
Boonville.....	66,950	1,143,160 00	4,143 91
Bridgewater.....	35,800	488,715 00	1,755 49
Camden.....	19,550	1,051,280 00	6,723 69
Deerfield.....	28,480	818,195 00	4,671 05
Florence.....	3,185	149,630 00	2,208 92
Floyd.....	12,699	293,224 00	1,807 32
Forestport.....	8,685	316,917 04	1,615 83
Kirkland.....	113,700	1,778,850 00	121 64
Lee.....	6,930	369,395 00	4,080 42
Marcy.....	7,450	508,765 00	3,492 44
Marshall.....	23,000	720,897 00	3,180 73
New Hartford.....	147,500	2,662,455 00	7,620 16
Paris.....	52,100	1,018,865 00	3,396 82
Remsen.....	19,950	414,525 00	1,657 88
Rome city.....	190,600	7,483,217 73	45,507 83

ONEIDA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Sangerfield.....	\$65,500	\$1,123,650 77	\$3,736 69
Steuben.....	8,790	354,084 24	1,707 35
Trenton.....	38,300	1,029,580 00	3,525 61
Utica city.....	5,242,200	41,252,122 00	13,530 64
Vernon.....	25,550	1,051,271 00	5,455 50
Verona.....	35,550	1,689,189 00	8,679 97
Vienna.....	5,340	509,090 00	4,641 15
Western.....	19,650	509,349 00	4,067 92
Westmoreland.....	34,350	1,005,125 00	1,996 49
Whitestown.....	482,804	3,570,403 00	16,439 71
Totals.....	\$6,723,788	\$72,368,912 98	\$162,658 90

ONEIDA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Annsville.....	\$2,275 90	\$23 73	\$6,550 92
Augusta.....	4,359 06	45 32	4,435 24
Ava.....	1,033 60	10 78	3,655 97
Boonville.....	8,293 96	86 47	12,524 34
Bridgewater.....	3,545 78	36 96	5,338 23
Camden.....	7,627 35	79 52	14,430 56
Deerfield.....	5,936 26	61 89	10,669 20
Florence.....	1,085 62	11 32	3,305 86
Floyd.....	2,127 43	22 18	3,956 93
Forestport.....	2,299 33	23 97	3,939 13
Kirkland.....	12,906 09	134 55	13,162 28
Lee.....	2,680 08	27 94	6,788 44
Marcy.....	3,691 26	38 49	7,222 19
Marshall.....	5,230 33	54 52	8,465 58
New Hartford.....	19,316 91	201 37	27,138 44
Paris.....	7,392 18	77 07	10,866 07
Remsen.....	3,007 51	31 35	4,696 74
Rome city.....	\$108,339 22	54,291 18	565 98	208,704 21

ONEIDA — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Sangerfield.....	\$8,152 43	\$84 99	\$11,974 11
Steuben.....	2,568 99	26 78	4,303 12
Trenton.....	7,469 93	77 88	11,073 42
Utica city.....	\$716,237 85	299,296 12	3,119 96	1,032,184 57
Vernon.....	7,627 29	79 61	13,162 40
Verona.....	12,255 57	127 76	21,063 30
Vienna.....	3,693 62	38 50	8,373 27
Western.....	3,695 49	38 52	7,801 93
Westmoreland.....	7,292 50	76 03	9,365 02
Whitestown.....	25,904 36	270 03	42,614 10
Totals.....	\$824,577 07	\$525,056 13	\$5,473 47	\$1,517,765 57

ONEIDA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Annsville.....	.0208	.....	.....
Augusta.....	.0053	\$41,679 79	\$416 80
Ava.....	.025	.....	.....
Boonville.....	.0109	120,914 11	1,209 14
Bridgewater.....	.0109	.....	.....
Camden.....	.0137	95,761 38	957 61
Deerfield.....	.013	.....	.....
Florence.....	.022	.....	.....
Floyd.....	.0134	.....	.....
Forestport.....	.0124	.....	.....
Kirkland.....	.0057	.....	.....
Lee.....	.0183	.....	.....
Marcy.....	.0141	.....	.....
Marshall.....	.0117	.....	.....
New Hartford.....	.0101	.....	.....
Paris.....	.0106	.....	.....
Rensen.....	.0113	26,865 00	268 65
Rome city.....	.0185	452,127 74	4,521 28

ONEIDA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Sangerfield.....	.0106	\$219,240 00	\$2,192 40
Steuben.....	.0121	.....	.....
Trenton.....	.0107	40,000 00	400 00
Utica city.....	.025	5,353,689 11	53,536 89
Vernon.....	.0125	.....	.....
Verona.....	.0124	136,043 04	1,360 43
Vienna.....	.0164	.....	.....
Western.....	.0153	.....	.....
Westmoreland.....	.0093	.....	.....
Whitestown.....	.0119	.....	.....
Totals.....	.....	\$6,486,320 17	\$64,863 20

I, F. E. Niess, Clerk of the Board of Supervisors of the county of Oneida, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

F. E. NIESS, *Clerk*.
P. O. address, Utica, N. Y.

ONONDAGA.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Onondaga, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Camillus.....	21,500	\$2,465,585	\$2,557,277	\$122,900
Cicero.....	21,100	1,348,475	1,353,472	24,800
Clay.....	29,500	1,636,379	1,712,553	35,950
DeWitt.....	23,400	3,875,475	3,952,557	23,350
Elbridge.....	22,200	2,144,225	2,158,772	109,837
Fabius.....	30,000	791,660	857,655	27,100
Geddes.....	5,160	5,239,775	5,661,520	654,500
LaFayette.....	22,200	921,400	917,835	27,050
Lysander.....	38,000	2,627,061	2,760,431	103,700
Manlius.....	30,300	3,291,305	3,365,567	56,150
Marcellus.....	18,900	1,503,440	1,472,336	30,500
Onondaga.....	39,500	3,180,071	3,495,975	35,550
Otisco.....	15,260	466,550	453,684	24,250
Pompey.....	39,000	1,386,210	1,421,393	34,650
Salina.....	8,446	1,487,559	1,435,740	.....
Skaneateles.....	23,600	2,619,450	2,605,365	164,800

ONONDAGA — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

TOWNS AND CITY.	Area of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Spafford.....	18,160	\$552,200	\$536,772	\$15,200
Syracuse city.....	9,164	93,223,556	91,819,960	4,511,105
Tully.....	15,600	848,949	875,851	9,500
Van Buren.....	21,600	2,166,825	2,361,435	19,900
Totals.....	452,590	\$131,776,150	\$131,776,150	\$6,030,792

ONONDAGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Camillus.....	\$122,900	\$2,680,177	\$5,916 67
Cicero.....	24,800	1,378,272	4,738 33
Clay.....	35,950	1,748,503	3,498 26
DeWitt.....	23,350	3,975,907	10,448 87
Elbridge.....	109,837	2,268,609	7,327 62
Fabius.....	27,100	884,755	2,631 06
Geddes.....	654,500	6,316,020	1,133 40
LaFayette.....	27,050	944,885	2,617 96
Lysander.....	103,700	2,864,131	9,395 98
Manlius.....	56,150	3,421,717	11,732 40
Marcellus.....	30,500	1,502,836	3,231 18
Onondaga.....	35,550	3,531,525	7,293 79
Orisco.....	24,250	477,934	1,486 15
Pompey.....	34,650	1,456,043	4,970 60
Salina.....	1,435,740	9,466 03
Skaneateles.....	164,800	2,770,165	4,730 36

ONONDAGA — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Spafford.....	\$15,200	\$551,972	\$2,969 19
Syracuse city.....	4,511,105	96,331,065	.....
Tully.....	9,500	885,351	2,561 84
Van Buren.....	19,900	2,381,335	5,280 13
Totals.....	\$6,030,792	\$137,806,942	\$101,429 82

ONONDAGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Camillus.....	\$13,539 55	\$188 19	\$19,644 41
Cicero.....	6,202 96	96 73	11,038 02
Clay.....	3,254 87	122 64	6,875 77
DeWitt.....	20,782 48	279 16	31,510 51
Elbridge.....	11,506 47	159 23	18,993 32
Fabius.....	4,071 29	62 19	6,764 54
Geddes.....	25,091 91	443 28	26,668 59
LaFayette.....	4,445 05	66 32	7,129 33
Lysander.....	11,569 13	201 12	21,166 23
Manlius.....	13,993 77	240 16	25,966 33
Marcellus.....	7,721 35	105 48	11,058 01
Onondaga.....	17,718 22	247 87	25,259 88
Otisco.....	1,854 91	33 54	3,374 60
Pompey.....	6,519 08	102 19	11,591 87
Salina.....	6,221 04	100 19	15,787 26
Skaneateles.....	16,327 77	194 41	21,252 54

ONONDAGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Spafford.....	.....	\$2,743 50	\$38 73	\$5,751 42
Syracuse city.....	\$34,081 55	371,702 62	6,761 24	412,545 41
Tully.....	.....	5,182 72	62 14	7,806 70
Van Buren.....	.....	9,527 10	167 22	14,974 45
Totals.....	\$34,081 55	\$559,975 79	\$9,672 03	\$705,159 19

ONONDAGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Camillus.....	.0075	.....	.....
Cicero.....	.008	.....	.....
Clay.....	.0065	.....	.....
DeWitt.....	.008	.....	.....
Elbridge.....	.0084	.....	.....
Fabius.....	.0082	.....	.....
Geddes.....	.0045	.....	.....
LaFayette.....	.0075	.....	.....
Lysander.....	.0077	.....	.....
Manlius.....	.008	\$215,600 62	\$2,156 00
Marcellus.....	.0072	.....	.....
Onondaga.....	.0078	.....	.....
Otisco.....	.0068	.....	.....
Pompey.....	.0081	.....	.....
Salina.....	.0106	.....	.....
Skaneateles.....	.0076	166,075 77	1,660 75

ONONDAGA — Concluded.
Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Spafford.....	.0101	.....	.....
Syracuse city.....	.0042	\$3,692,644 00	\$36,926 44
Tully.....	.009	41,500 00	415 00
Van Buren.....	.0068	.....	.....
Totals.....	.....	\$4,115,820 39	\$41,158 19

I, Ernest R. Deming, Clerk of the Board of Supervisors of the county of Onondaga, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

ERNEST R. DEMING, Clerk,
P. O. address, Syracuse, N. Y.

ONTARIO.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Ontario, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Bristol.....	22,202	\$552,007	\$511,790	\$30,350
Canadice.....	17,824	299,105	266,620	4,250
Canandaigua.....	36,171	5,795,105	5,921,417	376,230
East Bloomfield.....	20,707	1,195,262	1,172,240	109,710
Farmington.....	24,357	1,320,526	1,300,886	19,375
Geneva city.....	.....	6,813,658	6,897,494	1,020,550
Geneva.....	11,583	1,039,570	1,036,866	25,800
Gorham.....	29,322	1,575,694	1,530,010	100,925
Hopewell.....	21,354	1,205,048	1,200,554	14,750
Manchester.....	22,697	2,515,765	2,486,695	199,800
Naples.....	25,318	695,035	696,381	85,200
Phelps.....	38,918	3,090,367	3,146,476	110,350
Richmond.....	26,401	710,759	733,842	39,025

ONTARIO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

TOWNS AND CITY.	ACRES of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Seneca.....	29,821	\$1,775,087	\$1,796,927	\$82,700
South Bristol.....	24,161	317,352	282,315	7,900
Victor.....	21,961	1,867,331	1,831,365	38,317
West Bloomfield.....	15,897	833,345	789,138	87,500
Totals.....	388,694	\$31,601,016	\$31,601,016	\$2,352,732

ONTARIO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Bristol.....	\$30,350	\$542,140	\$4,071 34
Canadice.....	4,250	270,870	4,706 29
Canandaigua.....	376,230	6,297,647	15,678 13
East Bloomfield.....	109,710	1,281,950	7,800 72
Farmington.....	19,375	1,320,261	5,348 01
Geneva city.....	1,020,550	7,918,044	.....
Geneva.....	25,800	1,062,666	4,785 69
Gorham.....	100,925	1,630,935	10,696 15
Hopewell.....	14,750	1,215,304	5,881 19
Manchester.....	199,800	2,686,495	9,433 79
Naples.....	85,200	781,581	10,074 70
Phelps.....	110,350	3,256,826	13,657 49
Richmond.....	39,025	772,867	6,346 69

ONTARIO — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Seneca.....	\$82,700	\$1,879,627	\$13,379 49
South Bristol.....	7,900	290,215	4,889 00
Victor.....	38,317	1,869,682	10,734 09
West Bloomfield.....	87,500	876,638	5,698 62
Totals.....	\$2,352,732	\$33,953,748	\$133,181 39

ONTARIO—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Bristol.....	\$2,186 01	\$32 12	\$6,289 47
Canadice.....	1,092 20	16 05	5,814 54
Canandaigua.....	26,625 34	391 20	42,694 67
East Bloomfield.....	5,169 07	75 95	13,045 74
Farmington.....	5,323 55	78 22	10,749 78
Geneva city.....	34,343 94	504 61	34,848 55
Geneva.....	4,284 87	62 96	9,133 52
Gorham.....	6,576 24	96 63	17,369 02
Hopewell.....	4,900 34	71 99	10,853 52
Manchester.....	10,933 26	160 64	20,527 69
Naples.....	3,151 49	46 31	13,272 50
Phelps.....	13,132 14	192 95	26,982 58
Richmond.....	3,116 34	45 79	9,508 82

ONTARIO — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Seneca.....	\$7,579 01	\$111 36	\$21,069 86
South Bristol.....	1,170 20	17 19	6,076 39
Victor.....	7,538 91	110 77	18,383 77
West Bloomfield.....	3,534 77	51 94	9,285 33
Totals.....	\$140,657 68	\$2,066 68	\$275,905 75

ONTARIO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Bristol.....	.0107	.....	.....
Canadice.....	.019	.....	.....
Canandaigua.....	† .0061	\$305,550	\$3,055 50
East Bloomfield.....	* .0086	.....	.....
Farmington.....	.0101	.....	.....
Geneva city.....	.008	599,400	5,994 00
Geneva.....	.....	.....	.....
Gorham.....	† .0071	.....	.....
Hopewell.....	* .0104	.....	.....
Manchester.....	.0088	25,000	250 00
Naples.....	† .0063	.....	.....
Phelps.....	* .0088	.....	.....
	† .0139	.....	.....
	* .0194	.....	.....
	† .0065	.....	.....
	* .009	.....	.....

* Village. † Town.

ONTARIO — Concluded.
Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Richmond.....	.0126	.....	.....
Seneca.....	.0113	.....	.....
South Bristol.....	.0185	.....	.....
Victor.....	{ †.0077 }	.....	.....
West Bloomfield.....	{ *.0104 }	.....	.....
Totals.....	.01	.....	.....
	.....	\$929,950	\$9,299 50

I, P. H. Leahy, Clerk of the Board of Supervisors of the county of Ontario, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

P. H. LEAHY, *Clerk*.
P. O. address, Canandaigua, N. Y.

† Town. * Village.

ORANGE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Orange, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Blooming Grove.....	21,682	\$1,075,440	\$1,075,440	\$117,250
Chester.....	16,014	935,985	935,985	72,050
Cornwall.....	16,685	1,489,174	1,489,174	218,400
Crawford.....	24,769	688,613	688,613	10,400
Deer Park.....	37,015	625,335	625,335	.....
Goshen.....	23,474	1,904,765	1,904,765	260,100
Greenville.....	17,794	272,575	272,575	16,250
Hamptonburg.....	16,657	783,213	783,213	18,800
Highlands.....	15,489	1,036,432	1,036,432	17,200
Middletown city.....	.....	5,048,557	5,048,557	211,350
Minisink.....	13,618	545,245	545,245	14,950
Monroe.....	11,830	973,290	973,290	54,700
Montgomery.....	30,547	2,090,670	2,090,670	28,400
Mount Hope.....	16,071	812,575	812,575	21,500
Newburg city.....	.....	10,521,790	10,521,790	433,050
Newburg.....	27,011	2,097,140	2,097,140	190,450
New Windsor.....	18,235	1,377,877	1,377,877	65,625
Port Jervis city.....	.....	2,034,155	2,034,155	14,350

ORANGE—Continued.
Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Tuxedo.....	27,837	\$2,737,000	\$2,737,000	\$571,000
Wallkill.....	36,920	1,443,785	1,443,785	26,700
Warwick.....	60,645	2,732,515	2,732,515	153,985
Wawayanda.....	20,219	701,110	701,110	22,450
Woodbury.....	23,770	887,537	887,537	16,000
Totals.....	476,282	\$42,814,778	\$42,814,778	\$2,554,960

ORANGE — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Blooming Grove.....	\$117,250	\$192,690	\$4,389 57
Chester.....	72,050	1,008,035	2,741 26
Cornwall.....	218,400	1,707,574	6,043 76
Crawford.....	10,400	699,013	4,390 92
Deer Park.....	625,335	7,207 09
Goshen.....	260,100	2,164,865	5,151 15
Greenville.....	16,250	288,825	708 89
Hamptonburg.....	18,800	802,013	2,606 01
Highlands.....	17,200	1,053,632	2,825 40
Middletown city.....	211,350	5,259,907	.....
Minisink.....	14,950	560,195	4,938 16
Monroe.....	54,700	1,027,990	4,071 79
Montgomery.....	28,400	2,119,070	7,203 80
Mount Hope.....	21,500	834,075	1,822 48
Newburg city.....	433,050	10,954,840	.....
Newburg.....	190,450	2,287,590	10,116 17
New Windsor.....	65,625	1,443,502	5,466 03
Port Jervis city.....	14,350	2,048,505	.....

ORANGE — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Tuxedo.....	\$571,000	\$3,308,000	\$4,573 88
Wallkill.....	26,700	1,470,485	7,039 21
Warwick.....	153,985	2,886,500	9,256 46
Wawayanda.....	22,450	723,560	1,947 44
Woodbury.....	16,000	903,537	4,041 39
Totals.....	\$2,554,960	\$45,369,738	\$96,540 86

ORANGE—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Blooming Grove.....	\$6,036 71	\$228 15	\$10,654 43
Chester.....	5,221 35	223 34	8,185 95
Cornwall.....	8,864 77	320 03	15,228 56
Crawford.....	3,863 64	131 01	8,385 57
Deer Park.....	4,249 63	117 20	11,573 92
Goshen.....	12,657 76	460 46	18,269 37
Greenville.....	1,904 77	54 13	2,667 79
Hamptonburg.....	3,545 92	150 31	6,302 24
Highlands.....	5,274 90	207 34	8,307 64
Middletown city.....	\$9,880 53	23,377 16	1,040 84	34,298 53
Minisink.....	2,830 14	105 00	7,873 30
Monroe.....	5,390 89	198 81	9,661 49
Montgomery.....	11,275 26	420 51	18,899 57
Mount Hope.....	3,762 29	156 32	5,741 09
Newburg city.....	12,340 44	55,209 09	2,322 91	69,872 44
Newburg.....	10,164 22	428 74	20,709 13
New Windsor.....	7,232 86	270 64	12,969 53
Port Jervis city.....	13,248 17	19,377 64	467 72	33,093 53

ORANGE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Tuxedo.....	\$16,829 66	\$620 00	\$22,023 54
Walkill.....	7,227 23	275 60	14,542 04
Warwick.....	15,356 66	574 01	25,187 13
Wawayanda.....	3,868 76	135 61	5,951 81
Woodbury.....	4,876 48	169 35	9,087 22
Totals.....	\$35,469 14	\$238,397 79	\$9,078 03	\$379,485 82

ORANGE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Blooming Grove.....	.009	\$24,608 12	\$246 08
Chester.....	.00815	183,595 66	1,835 95
Cornwall.....	.009	.....	.....
Crawford.....	.012	.....	.....
Deer Park.....	.0185	.....	.....
Goshen.....	.0085	291,973 59	2,919 73
Greenville.....	.00925	.....	.....
Hamptonburg.....	.0079	.....	.....
Highlands.....	.008	52,648 00	526 48
Middletown city.....	.007	294,137 41	2,941 37
Minisink.....	.0142	.....	.....
Monroe.....	.0094	32,762 90	327 63
Montgomery.....	.0085	124,608 00	1,246 08
Mount Hope.....	.0069	.....	.....
Newburg city.....	.0064	1,439,302 30	14,393 02
Newburg.....	.00906	.....	.....
New Windsor.....	.009	.....	.....
Port Jervis city.....	.0162	447,088 04	4,470 88

ORANGE — Concluded.
Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Tuxedo.....	.0067	.....	.....
Wallkill.....	.01	.....	.....
Warwick.....	.0088	\$176,215 39	\$1,762 15
Wayanda.....	.00823	.....	.....
Woodbury.....	.01	.....	.....
Totals.....	.....	\$3,066,939 41	\$30,669 37

I, Ingham Stuble, Clerk of the Board of Supervisors of the county of Orange, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

INGHAM STUBLEY, Clerk,
P. O. address, Newburg, N. Y.

ORLEANS.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Orleans, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Albion.....	15,960	\$3,098,970	\$3,463,714	\$169,900
Barre.....	32,507	1,176,240	1,291,411	15,900
Carlton.....	26,861	1,494,094	1,273,497	35,750
Clarendon.....	21,289	944,726	883,136	13,800
Gaines.....	21,129	1,054,240	1,479,820	18,000
Kendall.....	19,945	888,062	922,411	26,750
Murray.....	18,922	2,070,195	1,764,200	85,810
Ridgway.....	31,130	3,561,303	3,508,282	174,550
Shelby.....	28,997	1,945,145	1,778,871	24,200
Yates.....	22,674	1,164,720	1,032,353	36,366
Totals.....	239,414	\$17,397,695	\$17,397,695	\$601,026

ORLEANS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orleans, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Albion.....	\$169,900	\$3,633,614	\$8,340 08
Barre.....	15,900	1,307,311	5,924 69
Carlton.....	35,750	1,309,247	9,037 83
Clarendon.....	13,800	896,936	4,945 29
Gaines.....	18,000	1,497,820	5,219 10
Kendall.....	26,750	949,161	6,678 09
Murray.....	85,810	1,850,010	9,355 31
Ridgway.....	174,550	3,682,832	5,417 08
Shelby.....	24,200	1,803,071	7,674 22
Yates.....	36,366	1,068,719	9,938 26
Totals.....	\$601,026	\$17,998,721	\$72,529 95

ORLEANS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orleans, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Albion.....	\$15,302 48	\$236 58	\$23,879 14
Barre.....	5,505 34	85 12	11,515 15
Carlton.....	5,513 68	85 24	14,636 75
Clarendon.....	3,777 11	58 40	8,780 80
Gaines.....	6,308 08	97 52	11,624 70
Kendall.....	3,996 93	61 79	10,736 81
Murray.....	7,791 47	120 46	17,267 24
Ridgway.....	15,510 18	239 79	21,167 05
Shelby.....	7,593 63	117 40	15,385 25
Yates.....	4,501 00	69 59	14,508 85
Totals.....	\$75,799 90	\$1,171 89	\$149,501 74

ORLEANS — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Orleans, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Albion.....	.0073	\$282,503 03	\$2,825 03
Barre.....	.0096	.....	.....
Carlton.....	.0095	.....	.....
Clarendon.....	.0091	.....	.....
Gaines.....	.0108	.....	.....
Kendall.....	.0117	.....	.....
Murray.....	.008	49,261 00	492 61
Ridgway.....	.0056	130,458 91	1,304 58
Shelby.....	.0078	.....	.....
Yates.....	.012	.....	.....
Totals.....	.....	\$462,222 94	\$4,622 22

I, Frederick M. Thompson, Clerk of the Board of Supervisors of the county of Orleans, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

FREDERICK M. THOMPSON, *Clerk*,
P. O. address, Albion, N. Y.

OSWEGO.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Oswego, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Albion.....	28,043	\$416,071	\$408,468	\$14,850
Amboy.....	22,638	160,345	153,995	5,345
Boylston.....	24,185	152,440	148,006	1,050
Constantia.....	34,695	419,310	411,705	19,800
Fulton city.....	599	4,224,174	4,224,978	131,528
Granby.....	28,782	943,165	935,542	8,100
Hannibal.....	27,490	768,175	808,359	21,325
Hastings.....	27,871	811,140	806,795	18,050
Mexico.....	27,099	1,155,732	1,148,125	68,000
New Haven.....	18,174	539,150	531,524	62,330
Orwell.....	26,171	354,950	352,982	3,650
Oswego city.....	.....	9,391,540	9,404,004	725,885
Oswego.....	16,178	1,078,499	1,126,799	25,000
Palermo.....	24,460	449,710	442,105	4,580
Parish.....	23,888	355,281	350,987	28,100
Redfield.....	56,778	220,110	215,981	1,900
Richland.....	30,877	1,359,450	1,351,833	52,060

OSWEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Sandy Creek.....	24,731	\$752,475	\$744,862	\$18,520
Schroeppe!.....	23,799	1,288,420	1,283,993	23,150
Scriba.....	23,750	796,325	795,115	16,185
Volney.....	29,622	814,105	809,978	1,020
West Monroe.....	20,220	220,818	217,977	3,530
Williamstown.....	24,328	302,706	299,978	12,935
Totals.....	564,378	\$26,974,091	\$26,974,091	\$1,266,893

OSWEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
A lion.....	\$14,850	\$423,318	\$3,200 49
Amboy.....	5,345	159,340	843 13
Boylston.....	1,050	149,056	699 12
Constantia.....	19,800	431,505	3,070 80
Fulton city.....	131,528	4,356,506	.....
Granby.....	8,100	943,642	4,849 80
Hannibal.....	21,325	829,684	5,063 38
Hastings.....	18,050	824,845	4,000 44
Mexico.....	68,000	1,216,125	5,407 40
New Haven.....	62,330	593,854	2,818 17
Orwell.....	3,650	356,632	2,891 50
Oswego city.....	725,885	10,129,889	.....
Oswego.....	25,000	1,151,799	6,311 27
Palermo.....	4,580	446,685	2,692 55
Parish.....	28,100	379,087	4,980 72
Redfield.....	1,900	217,881	2,338 88
Richland.....	52,060	1,403,893	14,086 78

OSWEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Sandy Creek.....	\$18,520	\$763,382	\$9,270 64
Schroepfel.....	23,150	1,307,143	6,064 40
Scriba.....	16,185	811,300	2,778 51
Volney.....	1,020	810,998	7,681 26
West Monroe.....	3,530	221,507	1,521 06
Will amstown.....	12,935	312,913	1,668 44
Totals.....	\$1,266,893	\$28,240,984	\$92,238 74

OSWEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Albion.....	\$1,937 56	\$35 39	\$5,173 44
Amboy.....	717 03	13 09	1,573 25
Boylston.....	670 75	12 25	1,382 12
Constantia.....	2,012 65	36 70	5,120 15
Fulton city.....	\$99,333 19	20,181 28	368 64	119,883 11
Granby.....	4,303 25	78 60	9,231 65
Hannibal.....	3,783 33	69 03	8,915 74
Hastings.....	3,779 53	69 10	7,849 07
Mexico.....	5,575 54	101 84	11,084 78
New Haven.....	2,699 91	49 30	5,567 38
Orwell.....	1,608 33	29 37	4,529 20
Oswego city.....	74,701 03	48,374 84	883 64	123,959 51
Oswego.....	5,269 31	96 25	11,676 83
Palermo.....	2,015 71	36 82	4,745 08
Parish.....	1,725 69	31 52	6,737 93
Redfield.....	980 46	17 90	3,337 24
Richland.....	6,524 86	119 18	20,730 82

OSWEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Sandy Creek.....	\$3,502 50	\$63 97	\$12,837 11
Schroeppeel.....	6,008 77	109 76	12,182 93
Scriba.....	3,734 66	68 21	6,581 38
Volney.....	3,672 77	67 08	11,421 11
West Monroe.....	1,000 27	18 27	2,539 60
Williamstown.....	1,420 48	25 94	3,114 86
Totals.....	\$174,034 22	\$131,499 48	\$2,401 85	\$400,174 29

OSWEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Albion.....	.012	.....	.....
Amboy.....	.01	.....	.....
Boylston.....	.0077	.....	.....
Constantia.....	.011	.....	.....
Fulton city.....	{ E. .027 } { W. .0268 }	\$351,994 33	\$3,519 94
Granby.....	.0096	.....	.....
Hannibal.....	.011	.....	.....
Hastings.....	.0083	.....	.....
Mexico.....	.0088	29,721 72	297 21
New Haven.....	.0086	.....	.....
Orwell.....	.0125	.....	.....
Oswego city.....	.011	522,523 31	5,225 22
Oswego.....	.0102	.....	.....
Palermo.....	.01	.....	.....
Parish.....	.017	.....	.....
Redfield.....	.0143	.....	.....
Richland.....	.0138	32,524 00	325 24
Sandy Creek.....	.016	.....	.....

E.=East side. W.=West side.

OSWEGO — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Schroeppele.....	.0082	\$43,661 84	\$436 61
Scriba.....	.008	.....	.....
Volney.....	.0135	.....	.....
West Monroe.....	.011	.....	.....
Williamstown.....	.0096	.....	.....
Totals.....	.....	\$980,425 20	\$9,804 22

I, W. W. Spencer, Clerk of the Board of Supervisors of the county of Oswego, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

W. W. SPENCER, Clerk,
P. O. address, Oswego, N. Y.

OTSEGO.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Otsego, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Burlington.....	26,960	\$518,605	\$571,386	\$33,055
Butternuts.....	32,537	824,995	845,937	81,850
Cherry Valley.....	23,787	679,480	656,508	75,470
Decatur.....	12,878	171,420	194,743	2,000
Edmeston.....	27,661	864,135	874,016	78,920
Exeter.....	18,912	473,200	437,415	32,250
Hartwick.....	25,365	767,650	772,535	43,100
Laurens.....	26,121	549,470	602,054	22,900
Maryland.....	30,146	747,950	729,900	48,000
Middlefield.....	39,024	766,345	856,773	48,400
Milford.....	27,335	940,450	899,264	44,800
Morris.....	23,603	501,215	587,540	36,750
New Lisbon.....	26,731	460,945	548,518	42,700
Oneonta.....	22,381	3,982,700	3,951,096	204,200
Otego.....	26,886	643,225	680,720	10,725
Otsego.....	32,681	2,211,235	2,014,579	562,400
Pittsfield.....	22,446	357,955	435,806	7,025
Plainfield.....	17,372	415,635	413,194	25,260

OTSEGO — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Richfield.....	20,235	\$1,267,775	\$1,101,205	\$72,300
Roseboom.....	19,561	310,115	350,519	16,005
Springfield.....	27,108	821,995	818,033	53,316
Unadilla.....	27,732	1,153,610	1,030,903	98,050
Westford.....	20,188	298,235	358,630	15,500
Worcester.....	28,537	777,675	774,741	49,350
Totals.....	606,187	\$20,506,015	\$20,506,015	\$1,704,326

OTSEGO — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Burlington.....	\$33,055	\$604,441	\$2,978 49
Butternuts.....	81,850	927,787	3,365 42
Cherry Valley.....	75,470	731,978	4,400 58
Decatur.....	2,000	196,743	777 92
Edmeston.....	78,920	952,936	4,873 88
Exeter.....	32,250	469,665	851 93
Hartwick.....	43,100	815,635	1,995 27
Laurens.....	22,900	624,954	1,551 26
Maryland.....	48,000	777,900	3,742 32
Middlefield.....	48,400	905,173	2,407 09
Milford.....	44,800	944,064	5,020 85
Morris.....	36,750	624,290	3,258 88
New Lisbon.....	42,700	591,218	1,193 97
Oneonta.....	204,200	4,155,296	16,211 25
Otego.....	10,725	691,445	3,473 20
Otsego.....	562,400	2,576,979	13,970 35
Pittsfield.....	7,025	442,831	1,406 53
Plainfield.....	25,260	438,454	923 61

OTSEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Richfield.....	\$72,300	\$1,173,505	\$2,394 19
Roseboom.....	16,005	366,524	1,277 30
Springfield.....	53,316	871,349	1,305 86
Unadilla.....	98,050	1,128,953	2,709 90
Westford.....	15,500	374,130	663 96
Worcester.....	49,350	824,091	3,901 99
Totals.....	\$1,704,326	\$22,210,341	\$84,656 00

OTSEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Burlington.....	\$1,727 94	\$37 84	\$4,744 27
Butternuts.....	2,652 39	58 05	6,075 86
Cherry Valley.....	2,342 69	51 28	6,794 55
Decatur.....	562 41	12 35	1,352 68
Edmeston.....	2,982 52	65 26	7,921 66
Exeter.....	1,342 60	29 45	2,223 98
Hartwick.....	2,331 63	51 15	4,378 05
Laurens.....	1,786 60	39 12	3,376 98
Maryland.....	2,413 28	52 81	6,208 41
Middlefield.....	2,587 70	56 63	5,051 42
Milford.....	2,799 88	61 27	7,882 00
Morris.....	1,970 05	43 13	5,272 06
New Lisbon.....	1,690 16	37 01	2,921 14
Oneonta.....	13,636 23	298 20	30,145 68
Otego.....	1,976 71	43 27	5,493 18
Otsego.....	9,128 53	199 65	23,298 53
Pittsfield.....	1,266 93	26 73	2,700 19
Plainfield.....	1,253 41	27 46	2,204 48

OTSEGO — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on land stock.
Richfield.....	\$3,558 30	\$77 85	\$6,030 34
Roseboom.....	1,047 80	22 96	2,348 06
Springfield.....	2,491 01	54 52	3,851 39
Unadilla.....	3,227 45	70 62	6,007 97
Westford.....	1,069 52	23 44	1,756 92
Worcester.....	2,656 33	57 88	6,616 20
Totals.....	\$68,502 07	\$1,497 93	\$154,656 00

OTSEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Burlington.....	.0086	.....	.....
Butternuts.....	.0067	.....	.....
Cherry Valley.....	.009	\$87,500 00	\$875 00
Decatur.....	.0078	.....	.....
Edmeston.....	.0084	90,323 77	903 24
Exeter.....	.0044	.....	.....
Hartwick.....	.0054	.....	.....
Laurens.....	.0059	.....	.....
Maryland.....	.0078	66,254 69	662 55
Middlefield.....	.0062	.....	.....
Milford.....	.008	35,329 97	353 30
Morris.....	.0098	64,825 19	648 25
New Lisbon.....	.0058	.....	.....
Oneonta.....	.0072	614,500 00	6,145 00
Otego.....	.0084	.....	.....
Otsego.....	.0084	616,078 88	6,160 79
Pittsfield.....	.0074	.....	.....
Plainfield.....	.005	.....	.....

OTSEGO — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Richfield.....	.0045	\$71,168 92	\$711 69
Roseboom.....	.0072	.....	.....
Springfield.....	.0044	.....	.....
Unadilla.....	.0048	.....	.....
Westford.....	.0056	.....	.....
Worcester.....	.008	104,995 12	1,049 96
Totals.....	.....	\$1,750,976 54	\$17,509 78

I, James P. Friery, Clerk of the Board of Supervisors of the county of Otsego, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1908.

JAMES P. FRIERY, *Clerk*,
P. O. address, Schenectady, N. Y.

PUTNAM.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Putnam, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Carmel.....	22,079	\$2,176,436	\$2,741,319	\$152,150
Kent.....	22,686	685,030	794,983	10,700
Patterson.....	19,669	1,073,830	1,041,701	153,500
Philipstown.....	23,503	2,399,825	2,933,212	586,850
Putnam Valley.....	25,255	417,820	507,145	13,825
Southeast.....	19,474	4,212,337	2,946,918	83,500
Totals.....	132,666	\$10,965,278	\$10,965,278	\$1,000,525

PUTNAM — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Putnam, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Carmel.....	\$152,150	\$2,893,469	\$9,271 38
Kent.....	10,700	805,683	3,176 57
Patterson.....	153,500	1,195,201	4,462 21
Philipstown.....	586,850	3,520,062	7,295 95
Putnam Valley.....	13,825	520,970	2,603 21
Southeast.....	83,500	3,030,418	8,996.08
Totals.....	\$1,000,525	\$11,965,803	\$35,805 40

PUTNAM — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Putnam, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Carmel.....	\$12,273 77	\$576 41	\$22,121 56
Kent.....	3,341 93	160 50	6,679 00
Patterson.....	4,872 86	238 10	9,573 17
Philipstown.....	14,257 12	701 23	22,254 30
Putnam Valley.....	2,041 10	103 78	4,748 09
Southeast.....	12,287 12	603 68	21,886 88
Totals.....	\$49,073 90	\$2,383 70	\$87,263 00

PUTNAM — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Putnam, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Carmel.....	.0095	\$83,662 88	\$836 63
Kent.....	.0096	.....	.....
Patterson.....	.0078	.....	.....
Philipstown.....	{ † .0071	72,963 80	729 64
Putnam Valley.....	{ * .0076	.....	.....
Southeast.....	.011	.....	.....
	{ † .0041	142,542 41	1,425 42
	{ * .0054	.....	.....
Totals.....	.....	\$299,169 09	\$2,991 69

I, John W. Towner, Clerk of the Board of Supervisors of the county of Putnam, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

JOHN W. TOWNER, Clerk.
P. O. address, Brewster, N. Y.

* Town. † Village.

RENSSELAER.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the general towns and cities in the county of Rensselaer as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.		Equalized value of real estate, including village property, real estate of corporations and special franchises.		Total assessed value of personal property, exclusive of bank stock.
		Assessed value of real estate, including village property, real estate of corporations and special franchises.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	
Berlin.....	35,921	\$397,320 00	\$397,320 00	\$397,320 00	\$397,320 00	\$12,365
Brunswick.....	27,723	1,652,565 00	1,652,565 00	1,652,565 00	1,652,565 00	69,450
East Greenbush.....	14,194	1,229,120 00	1,229,120 00	1,229,120 00	1,229,120 00	20,200
Grafton.....	27,680	272,925 00	272,925 00	272,925 00	272,925 00	750
Hoosick.....	38,650	3,662,033 00	3,662,033 00	3,662,033 00	3,662,033 00	689,760
Nassau.....	26,089	631,890 00	631,890 00	631,890 00	631,890 00	17,650
North Greenbush.....	12,274	762,863 00	762,863 00	762,863 00	762,863 00	28,550
Petersburg.....	25,516	394,339 50	394,339 50	394,339 50	394,339 50	13,660
Pittstown.....	40,297	2,294,288 00	2,294,288 00	2,294,288 00	2,294,288 00	115,925
Poestenkill.....	19,114	330,040 00	330,040 00	330,040 00	330,040 00	2,500
Rensselaer city.....	.....	5,199,354 00	5,199,354 00	5,199,354 00	5,199,354 00	9,000
Sand Lake.....	23,522	619,210 00	619,210 00	619,210 00	619,210 00	7,098

RENSSELAER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Schaghticoke.....	26,803	\$2,411,920 00	\$2,411,920 00	\$57,852
Schodack.....	37,038	3,059,136 00	3,034,136 00	63,350
Stephentown.....	34,109	398,995 00	388,995 00	9,410
Troy city.....	.....	53,801,357 00	53,881,357 00	2,971,501
Totals.....	388,930	\$77,117,355 50	\$77,117,355 50	\$4,089,021

RENSELAER — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Berlin.....	\$12,365	\$409,685.00	\$5,125.54
Brunswick.....	69,450	1,722,015.00	6,104.10
East Greenbush.....	20,200	1,249,320.00	4,458.33
Grafton.....	750	228,675.00	1,402.91
Hoosick.....	689,760	4,351,793.00	29,249.24
Nassau.....	17,650	649,540.00	6,157.19
North Greenbush.....	28,550	791,413.00	3,153.06
Petersburg.....	13,660	407,999.50	2,774.06
Pittstown.....	115,925	2,410,213.00	5,481.74
Poestenkill.....	2,500	332,540.00	4,220.55
Rensselaer city.....	9,000	5,208,354.00	4,559.51
Sand Lake.....	7,098	626,308.00	5,343.05

RENSELAER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Schaghticoke.....	\$57,852	\$2,469,772 00	\$8,015 47
Schodack.....	63,350	3,097,486 00	4,876 63
Stephentown.....	9,410	398,405 00	4,151 17
Troy city.....	2,71,501	56,852,858 00	50 577 63
Totals.....	\$4,089 021	\$81,206,376 50	\$145,650 18

RENSELAER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Berlin.....	\$1,266 52	\$21 59	\$6,413 65
Brunswick.....	6,080 43	103 95	12,288 48
East Greenbush.....	4,411 60	74 06	8,943 99
Grafton.....	807 45	14 36	2,224 72
Hoosick.....	15,366 18	261 91	44,877 33
Nassau.....	2,293 53	39 11	8,489 83
North Greenbush.....	2,794 48	47 64	5,995 18
Petersburg.....	1,440 65	25 48	4,240 89
Pittstown.....	8,510 46	145 07	14,137 27
Poestenkill.....	1,174 20	20 02	5,414 77
Rensselaer city.....	18,390 70	314 98	23,265 19
Sand Lake.....	2,211 49	37 69	7,592 23

RENSSELAER — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Schaghticoke.....	\$8,720 76	\$148 64	\$16,884 87
Schodack.....	10,937 22	187 93	16,001 08
Stephentown.....	1,406 77	24 58	5,582 52
Troy city.....	200,740 35	3,416 99	254,734 97
Totals.....	\$286,552 79	\$4,884 00	\$437,086 97

RENSSELAER — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Berlin.....	.0174	\$29,145 57	\$291 46
Brunswick.....	.0071	.....	.....
East Greenbush.....	.0072	.....	.....
Grafton.....	.0093	.....	.....
Hoosick.....	.01	291,596 39	2,915 97
Nassau.....	.013	.....	.....
North Greenbush.....	.0075	.....	.....
Petersburg.....	.01	.....	.....
Pittstown.....	.0058	.....	.....
Poestenkill.....	.0162	.....	.....
Rensselaer city.....	.0044	61,125 24	611 25
Sand Lake.....	.0121	.....	.....

RENSELAER — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

TOWNS AND CITIES. •	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Schaghticoke.....	.0068	.....	.....
Schodack.....	.0051	\$30,618 00	\$306 18
Stephentown.....	.0136	.....	.....
Troy city.....	.0043	2,747,413 83	27,474 13
Totals.....	.....	\$3,159,899 03	\$31,598 99

I, Oscar J. Lewis, Clerk of the Board of Supervisors of the county of Rensselaer, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1908.

OSCAR J. LEWIS, *Clerk*,
P. O. address, Castleton, N. Y.

ROCKLAND.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Rockland, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village, property, real estate of corporations and special franchises.	Equalized value of real estate, including village, property, real estate of corporations and special franchises.	Total assessed value of personal property exclusive of bank stock.
Clarkstown.....	22,940	\$3,197,825	\$4,478,001 66	\$80,700
Haverstraw.....	13,066	3,689,052	4,602,390 59½	186,750
Orangetown.....	12,479	7,503,866	9,080,392 25½	135,300
Ramapo.....	33,500	9,457,564	5,224,335 27	449,569
Stony Point.....	15,039	1,029,480	1,492,667 22	50,000
Totals.....	97,024	\$24,877,787	\$24,877,787 00	\$902,319

ROCKLAND — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Rockland, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Clarkstown.....	\$80,700	\$4,558,701 66	\$14,865 32
Haverstraw.....	186,750	4,789,140 59½	14,090 52
Orangetown.....	135,300	9,215,692 25½	15,850 00
Ramapo.....	449,569	5,673,904 27	23,541 36
Stony Point.....	50,000	1,542,667 22	5,581 04
Totals.....	\$902,319	\$25,780,106 00	\$73,928 24

ROCKLAND — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Rockland, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Clarkstown.....	\$21,354 49	\$896 47	\$37,116 28
Haverstraw.....	22,433 94	941 80	37,466 26
Orangetown.....	43,169 40	1,812 08	60,831 48
Ramapo.....	26,578 48	1,115 79	51,235 63
Stony Point.....	7,226 37	303 36	13,110 77
Totals.....	\$120,762 68	\$5,069 50	\$199,760 42

ROCKLAND — Concluded.
Statement of the aggregate valuations of real and personal estate in the county of Rockland, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Clarkstown.....	.01	\$281,575 00	\$2,815 75
Haverstraw.....	.01	140,000 00	1,400 00
Orangetown.....	.078	155,370 89	1,553 71
Ramapo.....	.005		
Stony Point.....	.014		
Totals.....		\$576,945 89	\$5,769 46

I, Joseph De Noyelles, Clerk of the Board of Supervisors of the county of Rockland, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

JOSEPH DE NOYELLES, *Clerk*,
P. O. address, New City, N. Y.

ST. LAWRENCE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of St. Lawrence, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Exempted value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Brasher.....	55,186	\$985,247	\$958,609	\$24,500
Canton.....	62,897	3,711,340	3,692,889	227,710
Clare.....	61,343.34	228,940	238,628	.....
Clifton.....	94,896.60	659,905	636,679	2,800
Colton.....	157,023.88	859,501	836,251	24,670
De Kalb.....	49,948.50	1,386,027	1,363,726	50,190
De Peyster.....	27,627.50	606,560	596,719	53,860
Edwards.....	32,832	512,270	533,758	18,790
Fine.....	105,412	749,342	771,733	11,800
Fowler.....	35,635.21	968,060	911,824	17,700
Gouverneur.....	42,564	2,813,984	2,896,984	264,750
Hammond.....	35,787	861,442	857,140	26,410
Hermon.....	32,413.38	624,500	621,338	32,000
Hopkinton.....	114,133.75	781,451	760,290	77,150
Lawrence.....	28,284.50	711,175	707,618	111,700
Lisbon.....	65,869.89	1,994,990	1,985,003	78,290
Louisville.....	33,862	687,415	668,882	32,360
Macomb.....	36,315	466,115	480,076	5,500
Madrid.....	30,062.81	845,958	832,338	114,700

ST. LAWRENCE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Massena.....	30,926	\$2,691,214	\$2,707,890	\$89,000
Morristown.....	27,844	1,020,196	1,015,099	88,980
Norfolk.....	34,656	1,265,825	1,288,481	7,500
Ogdensburg city.....	635.50	4,826,061	4,924,023	602,860
Oswegatchie.....	39,464.50	1,578,080	1,552,878	46,800
Parishville.....	62,131.43	542,065	521,732	83,200
Piercefield.....	69,605.78	589,830	637,410	19,000
Pierrepont.....	36,957	623,480	634,705	5,450
Pitcairn.....	35,518.59	219,573	200,258	5,450
Potsdam.....	59,913	4,346,137	4,324,495	566,500
Rossie.....	24,303.50	398,070	400,606	7,840
Russell.....	57,952.75	659,980	642,046	22,250
Stockholm.....	54,991.62	1,058,575	1,077,554	40,580
Waddington.....	32,842	864,000	859,646	45,400
Totals.....	1,669,836.03	\$41,137,308	\$41,137,308	\$2,805,690

ST. LAWRENCE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Brasher.....	\$24,500	\$983,109	\$3,878 91
Canton.....	227,710	3,920,599	9,658 71
Clare.....	238,628	1,609 89
Clifton.....	2,800	639,479	8,331 26
Colton.....	24,670	860,921	8,921 99
De Kalb.....	50,190	1,413,916	10,379 61
De Peyster.....	53,860	650,579	2,642 75
Edwards.....	18,790	552,548	4,482 23
Fine.....	11,800	783,533	9,216 74
Fowler.....	17,700	929,524	4,747 49
Gouverneur.....	264,750	3,161,734	7,126 76
Hammond.....	26,410	883,550	3,642 44
Hernon.....	32,000	653,338	3,753 28
Hopkinton.....	77,150	837,440	4,553 92
Lawrence.....	111,700	819,318	2,400 32
Lisbon.....	78,290	2,063,293	6,537 89
Louisville.....	32,360	701,242	3,142 03
Macomb.....	5,500	485,576	2,018 24
Madrid.....	114,700	947,038	3,672 65
Massena.....	89,000	2,796,890	6,763 04

ST. LAWRENCE.—Continued.

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Morristown.....	\$88,980	\$1,104,079	\$2,853 80
Norfolk.....	7,500	1,295,981	4,232 73
Ogdensburg city.....	\$216,000	386,860	5,310,883	22,128 73
Oswegatchie.....	46,800	1,599,678	7,318 70
Parishville.....	83,200	604,932	4,526 58
Piercefield.....	19,000	656,410	3,992 43
Pierrepont.....	5,450	640,155	5,691 86
Pitcairn.....	5,450	205,708	2,107 60
Potsdam.....	566,500	4,890,995	14,322 93
Rossie.....	7,840	408,446	2,815 52
Russell.....	22,250	664,296	3,779 35
Stockholm.....	40,580	1,118,134	2,884 45
Waddington.....	45,400	905,046	3,632 46
Totals.....	\$216,000	\$2,589,690	\$43,726,998	\$187,767 29

ST. LAWRENCE—Continued.

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Brasher.....	\$1,842 35	\$44 33	\$5,765 59
Canton.....	6,971 96	188 00	16,818 67
Clare.....	410 92	10 76	2,031 57
Clifton.....	1,188 87	28 84	9,548 97
Colton.....	1,815 55	38 83	10,776 37
De Kalb.....	2,380 62	63 76	12,823 99
De Peyster.....	1,096 80	29 34	3,768 89
Edwards.....	932 65	24 92	5,439 80
Fine.....	1,550 93	35 34	10,803 01
Fowler.....	1,568 67	41 92	6,358 08
Gouverneur.....	5,755 10	154 93	13,036 79
Hammond.....	1,487 66	39 85	5,169 95
Hermont.....	1,242 05	31 11	5,026 44
Hopkinton.....	1,640 70	37 77	6,232 39
Lawrence.....	1,402 10	36 95	3,839 37
Lisbon.....	3,554 00	93 05	10,184 94
Louisville.....	1,178 04	31 62	4,351 69
Macomb.....	883 32	21 90	2,923 46
Madrid.....	1,847 68	44 54	5,564 87

ST. LAWRENCE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Massena.....	\$4,852 98	\$127 55	\$11,743 57
Morristown.....	1,894 60	50 92	4,799 32
Norfolk.....	2,378 55	58 44	6,669 72
Ogdensburg city.....	10,626 81	275 19	33,030 73
Oswegatchie.....	2,674 13	72 14	10,064 97
Parishville.....	1,264 80	27 28	5,818 66
Piercefield.....	1,101 94	29 60	5,123 97
Pierrepont.....	1,211 35	28 87	6,932 08
Pitcairn.....	355 54	9 28	2,472 42
Potsdam.....	8,959 57	238 70	23,521 20
Rossie.....	759 02	18 42	3,592 96
Russell.....	1,115 52	29 96	4,924 83
Stockholm.....	1,950 32	50 42	4,885 19
Waddington.....	1,542 83	40 81	5,216 10
Totals.....	\$79,437 93	\$2,055 34	\$269,260 56

ST. LAWRENCE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Brasher.....	.0057	.....	.....
Canton.....	.0042	\$248,200 00	\$2,482 00
Clare.....	.0088	.....	.....
Clifton.....	.0144	.....	.....
Colton.....	.0121	.....	.....
De Kalb.....	.0089	.....	.....
De Peyster.....	.0056	.....	.....
Edwards.....	.0102	.....	.....
Fine.....	.0141	.....	.....
Fowler.....	.0054	.....	.....
Gouverneur.....	.0042	273,825 00	2,738 25
Hammond.....	.0058	.....	.....
Hermon.....	.0076	36,507 00	365 07
Hopkinton.....	.0072	.....	.....
Lawrence.....	.0047	.....	.....
Lisbon.....	.0049	.....	.....
Louisville.....	.006	.....	.....
Macomb.....	.0061	.....	.....
Madrid.....	.0058	40,542 00	405 42
Massena.....	.0042	38,765 00	387 65

ST. LAWRENCE — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Morristown.....	.0043	\$25,000 00	\$250 00
Norfolk.....	.0052	.....	.....
Ogdensburg city.....	.0059	575,202 00	5,752 02
Oswegatchie.....	.0062	.....	.....
Parishville.....	.0093	.....	.....
Piercefield.....	.0084	.....	.....
Pierrepont.....	.011	.....	.....
Pitcairn.....	.011	.....	.....
Potsdam.....	.0047	402,000 00	4,020 00
Rossie.....	.0088	.....	.....
Russell.....	.0072	.....	.....
Stockholm.....	.0044	.....	.....
Waddington.....	.0057	.....	.....
Totals.....	.....	\$1,640,041 00	\$16,400 41

I, Charles M. Hale, Clerk of the Board of Supervisors of the county of St. Lawrence, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1908.

CHAS. M. HALE, *Clerk*,
P. O. address, Canton, N. Y.

SARATOGA.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Saratoga, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real	Equalized value of real	Total assessed value of
		estate, including vil- lage property, real estate of corporations and special franchises.	estate, including vil- lage property, real estate of corporations and special franchises.	personal property, ex- clusive of bank stock.
Ballston.....	17,615	\$1,321,636	\$1,238,893	\$40,000
Charlton.....	20,498	518,015	545,585	167,700
Clifton Park.....	29,937	1,369,963	1,302,560	47,725
Corinth.....	37,777	920,183	831,038	16,625
Day.....	42,179	107,035	43,715	3,000
Edinburg.....	37,942	115,362	58,040	600
Galway.....	28,470	444,270	409,287	13,925
Greenfield.....	42,457	484,170	440,846	5,625
Hadley.....	22,290	239,450	184,138	1,800
Halfmoon.....	19,898	2,528,100	2,454,971	54,150
Malta.....	16,582	767,849	691,632	30,250
Milton.....	22,290	2,096,603	2,077,934	54,350
Moreau.....	25,167	1,599,009	1,439,269	7,200
Northumberland.....	20,183	545,420	511,423	12,250
Providence.....	27,061	115,057	44,194	200
Saratoga.....	23,465	1,435,753	1,396,510	45,500

SARATOGA — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Saratoga Springs.....	15,180	\$7,482,855	\$8,638,963	\$137,510
Stillwater.....	24,354	2,137,736	2,086,500	22,350
Waterford.....	3,768	1,885,578	1,777,450	55,900
Wilton.....	22,350	418,756	359,852	4,200
Totals.....	499,463	\$26,532,800	\$26,532,800	\$720,860

SARATOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Ballston.....	\$40,000	\$1,278,893	\$4,840 88
Charlton.....	167,700	713,285	3,222 38
Clifton Park.....	47,725	1,350,285	5,993 71
Corinth.....	16,625	847,663	5,198 03
Day.....	3,000	46,715	3,267 92
Edinburg.....	600	58,640	2,532 00
Galway.....	13,925	423,212	5,447 41
Greenfield.....	5,625	446,471	7,181 69
Hadley.....	1,800	185,938	5,452 72
Halfmoon.....	54,150	2,509,121	11,667 93
Malta.....	30,250	721,882	2,417 68
Milton.....	54,350	2,132,284	10,813 68
Moreau.....	7,200	1,446,469	13,147 29
Northumberland.....	12,250	523,673	4,601 18
Providence.....	200	44,394	2,794 56
Saratoga.....	45,500	1,442,010	14,176 30

SARATOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Saratoga Springs.....	\$137,510	\$8,776,473	\$40,862 19
Stillwater.....	22,350	2,108,850	9,091 77
Waterford.....	55,900	1,833,350	8,094 28
Wilton.....	4,200	364,052	5,287 19
Totals.....	\$720,860	\$27,253,660	\$166,090 79

SARATOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of report and stereographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Ballston.....	\$7,004 11	\$58.79	\$11,903 78
Charlton.....	3,816 40	32 79	7,071 57
Clifton Park.....	7,554 11	62 07	13,609 89
Corinth.....	4,440 28	38 97	9,677 28
Day.....	66 50	2 14	3,336 56
Edinburg.....	297 30	2 70	2,832 00
Galway.....	2,339 69	19 46	7,806 56
Greenfield.....	2,380 71	20 53	9,582 93
Hadley.....	909 37	8 55	6,370 64
Halfmoon.....	14,074 26	115 36	25,857 55
Malta.....	3,763 30	33 19	6,214 17
Milton.....	11,515 08	98 05	22,426 81
Moreau.....	7,537 70	66 50	20,751 49
Northumberland.....	2,850 59	24 08	7,475 85
Providence.....	238 19	2 04	3,034 79
Saratoga.....	7,654 31	66 30	21,896 91

SARATOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Saratoga Springs.....	\$48,667 00	\$403 50	\$89,932 69
Stillwater.....	11,656 00	96 95	20,844 72
Waterford.....	10,288 88	84 29	18,467 45
Wilton.....	1,939 43	16 74	7,243 36
Totals.....	\$148,993 21	\$1,253 00	\$316,337 00

SARATOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Ballston.....	.0092	.....	.....
Charlton.....	.0103	.....	.....
Clifton Park.....	.0096	.....	.....
Corinth.....	.0136	\$56,064 00	\$560 64
Day.....	.0303	.....	.....
Edinburg.....	.0244	.....	.....
Galway.....	.0174	.....	.....
Greenfield.....	.0196	.....	.....
Hadley.....	.0264	.....	.....
Halfmoon.....	.0112	107,355 00	1,073 55
Malta.....	.0084	.....	.....
Milton.....	.0121	372,459 00	3,724 59
Moreau.....	.014	36,532 00	365 32
Northumberland.....	.0134	.....	.....
Providence.....	.0263	.....	.....
Saratoga.....	.0159	90,000 00	900 00

SARATOGA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Saratoga Springs.....	.0164	\$282,654 00	\$2,826 54
Stillwater.....	.0104	80,812 00	808 12
Waterford.....	.0095	.....	.....
Wilton.....	.0171	.....	.....
Totals.....	.....	\$1,025,876 00	\$10,258 76

I, John B. Smith, Clerk of the Board of Supervisors of the county of Saratoga, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

JOHN B. SMITH, *Clerk*,
P. O. address, Schuylerville, N. Y.

SCHENECTADY.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Schenectady, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Duanesburg	43,413	\$1,195,487 85	\$1,195,487 85	\$46,956 53
Glenville	28,671	2,905,278 00	2,905,278 00	9,850 00
Niskayuna	7,629	1,051,297 00	1,051,297 00	5,860 00
Princtown	14,351	322,125 94	322,125 94	9,700 00
Rotterdam	21,139	2,361,515 44	2,361,515 44	21,800 00
Schenectady city .....	.....	42,778,702 00	42,778,702 00	2,436,700 00
Totals	115,203	\$50,614,406 23	\$50,614,406 23	\$2,530,866 53

SCHENECTADY — Continued.

Statement of the aggregate valuations of the real and personal estate in the county of Schenectady, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Duanesburg.....	\$46,956 53	\$1,242,444 38	\$8,950 70
Glenville.....	9,850 00	2,915,128 00	15,340 52
Niskayuna.....	5,860 00	1,057,157 00	2,879 54
Princetown.....	9,700 00	331,825 94	2,496 78
Rotterdam.....	21,800 00	2,383,315 44	19,226 68
Schenectady city.....	2,436,700 00	45,215,402 00	.....
Totals.....	\$2,530,866 53	\$53,145,272 76	\$48,894 22

SCHENECTADY — Continued.

Statement of the aggregate valuations of the real and personal estate in the county of Schenectady, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Duanesburg.....	.....	\$5,451 61	\$55 90	\$14,458 21
Glenville.....	.....	12,790 99	131 18	28,262 69
Niskayuna.....	.....	4,638 50	47 57	7,565 61
Princetown.....	.....	1,455 99	14 93	3,967 70
Rotterdam.....	.....	10,457 53	107 23	29,791 44
Schenectady city.....	\$766,984 34	202,491 72	2,024 29	971,500 35
Totals.....	\$766,984 34	\$237,286 34	\$2,381 10	\$1,055,546 00

SCHENECTADY — Concluded.

Statement of the aggregate valuations of the real and personal estate in the county of Schenectady, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Duanesburg.....	.0117	.....	.....
Glenville.....	.0105	.....	.....
Niskayuna.....	.0072	.....	.....
Princetown.....	.012	.....	.....
Rotterdam.....	.0125	.....	.....
Schenectady city.....	.0215	\$550,048 82	\$5,500 48
Totals.....	.....	\$550,048 82	\$5,500 48

I, John H. Peters, Clerk of the Board of Supervisors of the county of Schenectady, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

JOHN H. PETERS, Clerk.
P. O. address, 311 State street, Schenectady, N. Y.

SCHOHARIE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Schoharie, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Blenheim.....	19,909	\$240,561	\$238,323	\$14,150
Broome.....	28,370	292,945	304,142	6,925
Carlisle.....	21,372	636,927	660,292	48,960
Cobleskill.....	19,056	1,898,775	1,833,806	156,000
Conesville.....	24,100	230,814	252,483	6,600
Esperance.....	11,740	495,922	479,553	35,640
Fulton.....	35,090	516,600	562,958	28,000
Gilboa.....	35,370	575,590	527,968	24,325
Jefferson.....	26,595	467,665	460,988	29,400
Middleburg.....	27,522	1,047,225	1,061,195	37,400
Richmondville.....	20,060	780,525	746,503	37,150
Schoharie.....	18,460	1,071,105	1,085,564	78,400
Seward.....	20,152	610,237	660,622	24,360
Sharon.....	28,851	1,163,040	1,120,292	74,400
Summit.....	22,126	360,900	370,539	62,600
Wright.....	17,531	474,770	498,373	6,900
Totals.....	376,304	\$10,863,601	\$10,863,601	\$671,210

SCHOHARIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Schoharie, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Blenheim.....	\$14,150	\$252,473	\$2,260 97
Broome.....	6,925	311,067	3,560 93
Carlisle.....	48,960	709,252	3,449 62
Cobleskill.....	156,000	1,989,806	5,641 39
Conesville.....	6,600	259,083	2,177 62
Esperance.....	35,640	515,193	4,164 71
Fulton.....	28,000	590,958	4,420 63
Gilboa.....	24,325	552,293	5,921 29
Jefferson.....	29,400	490,388	3,519 87
Middleburg.....	37,400	1,098,595	9,161 09
Richmondville.....	37,150	783,653	3,731 51
Schoharie.....	78,400	1,163,964	7,596 99
Seward.....	24,360	684,982	5,204 00
Sharon.....	74,400	1,194,692	6,704 65
Summit.....	62,600	433,139	3,830 59
Wright.....	6,900	505,273	4,914 21
Totals.....	\$671,210	\$11,534,811	\$76,260 07

SCHOHARIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Schoharie, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Blenheim.....	\$1,096 02	\$15 01	\$3,372 00
Broome.....	1,314 71	18 50	4,894 14
Carlisle.....	2,872 03	42 18	6,363 83
Cobleskill.....	9,064 72	134 16	14,840 27
Conesville.....	1,039 25	15 41	3,232 28
Esperance.....	2,422 49	30 64	6,618 84
Fulton.....	2,409 05	35 14	6,864 82
Gilboa.....	2,243 72	32 84	8,196 85
Jefferson.....	2,124 42	29 16	5,673 45
Middleburg.....	5,010 69	70 43	14,242 21
Richmondville.....	3,415 80	49 04	7,196 35
Schoharie.....	5,050 64	71 52	12,719 15
Seward.....	2,874 81	40 73	8,119 54
Sharon.....	4,073 96	72 82	10,851 43
Summit.....	1,921 58	25 76	5,777 93
Wright.....	2,193 77	30 05	7,138 03
Totals.....	\$49,127 66	\$713 39	\$126,101 12

SCHOHARIE — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Schoharie, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Blenheim.....	.0133	.....	.....
Broome.....	.0161	.....	.....
Carlisle.....	.0093	.....	.....
Cobleskill.....	.0068	\$266,240 64	\$2,662 41
Conesville.....	.0137	.....	.....
Esperance.....	.014	.....	.....
Fulton.....	.0126	.....	.....
Gilboa.....	.0136	.....	.....
Jefferson.....	.0114	.....	.....
Middleburg.....	.0143	85,838 41	858 38
Richmondville.....	.0082	41,000 00	410 00
Schoharie.....	.0119	38,670 00	386 70
Seward.....	.013	.....	.....
Sharon.....	.0097	29,892 67	298 93
Summit.....	.0137	.....	.....
Wright.....	.0148	.....	.....
Totals.....	.....	\$461,641 72	\$4,616 42

I, Orson Spickerman, Clerk of the Board of Supervisors of the county of Schoharie, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1908.

ORSON SPICKERMAN, Clerk.
P. O. address, Breakabeen, N. Y.

SCHUYLER.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Schuyler, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
TOWNS.				
Catherine.....	19,553	\$450,219	\$507,038	\$14,500
Cayuta.....	12,512	268,557	228,216	6,300
Dix.....	20,380	1,606,705	1,383,605	62,000
Hector.....	63,573	1,923,505	2,261,738	141,535
Montour.....	11,283	831,350	556,644	58,700
Orange.....	32,300	254,019	295,672	15,350
Reading.....	16,586	797,925	752,262	101,800
Tyrone.....	23,648	458,430	605,535	19,610
Totals.....	199,835	\$6,590,710	\$6,590,710	\$409,795

SCHUYLER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Schuylmer, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Catherine.....	\$14,500	\$521,538	\$2,516 15
Cayuta.....	6,300	234,516	1,003 11
Dix.....	62,000	1,445,605	6,665 37
Hector.....	141,535	2,403,273	10,266 06
Montour.....	58,700	615,344	3,736 72
Orange.....	5,350	301,022	2,166 82
Reading.....	101,800	854,062	3,050 00
Tyrone.....	19,610	625,145	2,635 64
Totals.....	\$409,795	\$7,000,505	\$32,039 87

SCHUYLER — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Schuyler, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Catherine	\$1,827 00	\$35 50	\$4,378 65
Cayuta	821 53	15 97	1,840 61
Dix	5,064 10	98 40	11,827 87
Hector	8,418 91	163 59	18,848 56
Montour	2,155 61	41 89	5,934 22
Orange	1,054 51	20 49	3,241 82
Reading	2,991 87	58 13	6,100 00
Tyrone	2,189 95	42 55	4,868 14
Totals	\$24,523 48	\$476 52	\$57,039 87

SCHUYLER — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Schuyler, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Catherine.....	.0094	.....	.....
Cayuta.....	.0067	.....	.....
Dix.....	.007	.....	.....
Hector.....	.0091	.....	.....
Montour.....	.0067	.....	.....
Orange.....	.0125	.....	.....
Reading.....	.0068	.....	.....
Tyrone.....	.0102	.....	.....
Totals.....	.....	.....	.....

I, Osborn Smith, Clerk of the Board of Supervisors of the county of Schuyler, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

OSBORN SMITH, *Clerk*,
P. O. address, Reynoldsville, N. Y.

SENECA.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Seneca, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Covert.....	19,200	\$1,221,524	\$1,212,012	\$73,325
Fayette.....	34,010	1,964,500	2,071,160	36,755
Junius.....	16,500	652,195	751,754	17,725
Lodi.....	21,600	1,095,647	1,135,302	90,420
Ovid.....	18,700	1,196,865	1,212,012	84,900
Romulus.....	23,500	1,235,926	1,196,670	40,725
Seneca Falls.....	14,500	3,810,541	3,850,823	106,500
Tyre.....	18,600	583,945	582,993	28,100
Varick.....	19,500	954,360	997,225	34,630
Waterloo.....	13,000	2,626,420	2,331,972	247,089
Totals.....	199,110	\$15,341,923	\$15,341,923	\$760,169

SENECA—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Seneca, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Covert.....	\$73,325	\$1,285,337	\$5,027 84
Fayette.....	36,755	2,107,915	5,038 25
Junius.....	17,725	769,479	1,466 25
Lodi.....	90,420	1,225,722	3,202 49
Ovid.....	84,900	1,296,912	5,653 13
Romulus.....	40,725	1,237,395	2,540 27
Seneca Falls.....	106,500	3,957,323	23,584 73
Tyre.....	28,100	611,093	1,215 97
Varick.....	34,630	1,031,855	2,525 20
Waterloo.....	247,089	2,579,061	3,908 16
Totals.....	\$760,169	\$16,102,092	\$54,162 29

SENECA—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Seneca, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Covert.....	\$3,543 23	\$79 05	\$8,650 12
Fayette.....	5,810 80	129 64	10,978 69
Junius.....	2,121 18	47 32	3,634 75
Lodi.....	3,378 89	75 38	6,656 76
Ovid.....	3,575 14	79 76	9,308 03
Romulus.....	3,411 07	76 10	6,027 44
Seneca Falls.....	10,908 99	243 38	34,737 10
Tyre.....	1,684 57	37 58	2,938 12
Varick.....	2,844 47	63 46	5,433 13
Waterloo.....	7,109 59	158 62	11,176 37
Totals.....	\$44,387 93	\$990 29	\$99,540 51

SENECA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Seneca, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 21 of the General Tax Law.	Amount of taxes on bank stock.
Covert.....	.0066	.....	.....
Fayette.....	.0054	.....	.....
Junius.....	.0054	.....	.....
Lodi.....	.0056	.....	.....
Ovid.....	.0072	\$30,000 00	\$300 00
Romulus.....	.0047	.....	.....
Seneca Falls.....	.0088	274,904 37	2,749 04
Tyre.....	.0048	.....	.....
Varick.....	.0054	.....	.....
Waterloo.....	.0038	59,100 00	591 00
Totals.....	.....	\$364,004 37	\$3,640 04

I, G. W. Golding, Clerk of the Board of Supervisors of the county of Seneca, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1908.

G. W. GOLDING, Clerk,
1 P. O. address, Lodi, N. Y.

STEUBEN.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Steuben, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Addison.....	16,500	\$1,016,719	\$969,235	\$48,000
Avoca.....	21,300	1,261,340	1,142,310	89,180
Bath.....	57,100	3,307,690	3,404,035	344,600
Bradford.....	14,500	287,835	321,817	6,005
Cameron.....	27,700	535,035	605,680	2,800
Campbell.....	24,999	703,642	767,758	22,600
Canisteo.....	32,200	1,265,929	1,273,850	27,000
Caton.....	22,700	542,340	545,735	500
Cohocton.....	34,600	1,539,765	1,499,419	94,300
Corning city.....		8,321,602	7,536,308	216,800
Corning.....	22,000	933,873	983,423	16,600
Dansville.....	30,000	860,630	962,239	57,750
Erwin.....	23,300	1,279,245	1,362,970	2,500
Freemont.....	19,600	454,140	495,521	13,350
Greenwood.....	24,700	526,810	513,005	4,450
Hartsville.....	23,200	248,615	250,169	3,250
Hornby.....	25,200	373,322	433,450	500
Hornell city.....		4,970,600	4,946,739	174,950

STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including all- lage property, real estate of corporations and special franchises.	Equalized value of real estate, including all- lage property, real estate of corporations and special franchises.	Total assessed value of personal property ex- clusive of bank stock.
Hornellsville.....	26,200	\$1,187,807	\$1,075,715	\$15,850
Howard.....	34,900	621,137	632,045	17,900
Jasper.....	31,300	608,527	633,449	11,550
Lindley.....	23,000	449,005	484,087	6,450
Prattsburg.....	30,600	880,993	938,655	56,100
Pulteney.....	19,600	643,320	728,265	57,920
Rathbone.....	20,600	578,380	623,572	10,700
Thurston.....	22,000	375,285	357,757	5,225
Troupsburg.....	35,700	516,223	556,556	3,300
Tuscarora.....	22,400	441,581	481,818	7,950
Urbana.....	25,200	1,428,415	1,453,505	357,650
Wayland.....	23,400	1,344,835	1,384,006	48,625
Wayne.....	12,400	347,995	358,129	2,250
West Union.....	23,900	396,436	443,241	3,000
Wheeler.....	27,900	555,460	621,041	8,650
Woodhull.....	33,600	653,198	672,225	5,300
Totals.....	832,299	\$39,457,729	\$39,457,729	\$1,743,555

STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Addison.....	\$48,000	\$1,017,235	\$4,539 81
Avoca.....	89,180	1,231,490	5,350 37
Bath.....	344,600	3,748,635	9,437 22
Bradford.....	6,005	327,822	3,101 78
Cameron.....	2,800	608,480	6,906 26
Campbell.....	22,600	790,358	6,918 58
Canisteo.....	27,000	1,300,850	7,572 21
Caton.....	500	546,235	4,929 64
Cohocton.....	94,300	1,593,719	6,060 75
Corning city.....	216,800	7,753,108	.....
Corning.....	16,600	1,000,023	10,028 13
Dansville.....	57,750	1,019,989	5,222 05
Erwin.....	2,500	1,365,470	5,832 32
Freemont.....	13,350	508,871	3,128 31
Greenwood.....	4,450	517,455	5,367 82
Hartsville.....	3,250	253,419	3,727 24
Hornby.....	500	433,950	3,788 07
Hornell city.....	174,950	5,121,689	.....

STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Hornellsville.....	\$15,850	\$1,091,565	\$8,974 38
Howard.....	17,900	649,945	5,995 68
Jasper.....	11,550	644,999	5,695 77
Lindley.....	6,450	490,537	5,613 30
Prattsburg.....	56,100	994,755	6,677 81
Pulteney.....	57,920	786,185	6,470 01
Rathbone.....	10,700	634,272	5,631 91
Thurston.....	5,225	362,982	2,735 64
Troupsburg.....	3,300	559,856	4,684 71
Tuscarora.....	7,950	489,768	3,676 38
Urbana.....	357,650	1,811,155	7,795 80
Wayland.....	48,625	1,432,631	2,711 58
Wayne.....	2,250	360,379	3,842 59
West Union.....	3,000	446,241	4,426 39
Wheeler.....	8,650	629,691	5,601 61
Woodhull.....	5,300	677,525	5,585 70
Totals.....	\$1,743,555	\$41,201,284	\$178,029 82

STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Addison.....	\$3,633 90	\$55 81	\$8,229 52
Avoca.....	4,399 27	67 56	9,817 20
Bath.....	13,391 32	205 68	23,034 22
Bradford.....	1,171 11	18 00	4,290 89
Cameron.....	2,173 70	33 39	9,113 35
Campbell.....	2,823 41	43 37	9,785 36
Canisteo.....	4,646 91	71 38	12,290 50
Caton.....	1,951 32	29 96	6,910 92
Cohocton.....	5,693 29	87 44	11,841 48
Corning city.....	\$4,376 27	27,696 60	425 38	32,498 25
Corning.....	3,572 40	54 88	13,655 41
Dansville.....	3,643 73	55 96	8,921 74
Erwin.....	4,877 90	74 91	10,785 13
Freemont.....	1,817 86	27 91	4,974 08
Greenwood.....	1,848 52	28 42	7,244 76
Hartsville.....	905 30	13 89	4,646 43
Hornby.....	1,550 22	23 80	5,362 09
Hornell city.....	13,212 87	18,296 30	280 98	31,790 15

STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Hornellsville.....	\$3,899 42	\$59 89	\$12,933 69
Howard.....	2,321 81	35 65	8,353 14
Jasper.....	2,304 14	35 38	8,035 29
Lindley.....	1,752 37	26 92	7,392 59
Prattsburg.....	3,553 60	54 59	10,286 00
Pulteney.....	2,808 51	43 14	9,321 66
Rathbone.....	2,265 82	34 80	7,932 53
Thurston.....	1,296 70	19 91	4,052 25
Troupsburg.....	2,000 00	30 70	6,715 41
Tuscarora.....	1,749 61	26 87	5,452 86
Urbana.....	6,470 05	99 36	14,365 21
Wayland.....	5,117 82	78 62	7,908 02
Wayne.....	1,287 40	19 77	5,149 76
West Union.....	1,594 11	24 48	6,044 98
Wheeler.....	2,249 45	34 54	7,885 60
Woodhull.....	2,420 35	37 17	8,043 22
Totals.....	\$17,589 14	\$147,184 22	\$2,260 51	\$345,063 69

STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 21 of the General Tax Law	Amount of taxes on bank stock.
Addison.....	.0075	\$76,418 26	\$764 18
Avoca.....	.0071	42,290 00	422 90
Bath.....	.0062	.....	.....
Bradford.....	.0145	.....	.....
Cameron.....	.0168	.....	.....
Campbell.....	.0134	.....	.....
Camistee.....	.0093	31,959 69	319 60
Caton.....	.0126	.....	.....
Cohocton.....	.0071	.....	.....
Corning city.....	.0036	262,686 50	2,626 86
Corning.....	.0143	.....	.....
Dansville.....	.0096	.....	.....
Erwin.....	.0083	.....	.....
Freemont.....	.0105	.....	.....
Greenwood.....	.0132	30,591 00	305 91
Hartsville.....	.0183	.....	.....
Hornby.....	.0143	.....	.....
Hornell city.....	.0058	579,770 00	5,797 70

STEUBEN — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Hornellsville.....	.0106	.....	.....
Howard.....	.013	.....	.....
Jasper.....	.0129	.....	.....
Lindley.....	.0161	.....	.....
Prattsburg.....	.0108	.....	.....
Pulteney.....	.0132	\$37,136 58	\$371 37
Rathbone.....	.0134	.....	.....
Thurston.....	.0105	.....	.....
Troupsburg.....	.0128	.....	.....
Tuscarora.....	.012	.....	.....
Urbana.....	.0076	68,055 10	680 55
Wayland.....	.0055	62,500 00	625 00
Wayne.....	.0146	.....	.....
West Union.....	.015	.....	.....
Wheeler.....	.0139	.....	.....
Woodhull.....	.0121	.....	.....
Totals.....	.....	\$1,191,407 13	\$11,914 07

I, Frank Havens, Clerk of the Board of Supervisors of the county of Steuben, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1908.

FRANK HAVENS, Clerk,
P. O. address, Bath, N. Y.

SUFFOLK.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Suffolk, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Babylon.....	23,143	\$4,616,663	\$4,847,496	\$152,200
Brookhaven.....	137,859	14,467,850	13,784,067	403,800
East Hampton.....	55,038	3,529,450	3,504,156	126,900
Huntington.....	52,499	7,425,815	7,823,431	292,800
Islip.....	56,157	12,005,100	12,204,899	475,850
Riverhead.....	39,569	3,612,300	3,576,077	120,050
Shelter Island.....	12,997	1,771,975	1,767,547	116,050
Smithtown.....	31,687	2,612,540	2,690,915	196,700
Southampton.....	72,349	9,644,578	9,538,257	653,400
Southold.....	42,431	6,479,840	6,447,441	430,150
Decrease in: valuations after equalization by errors in tax-roll footings.....		18,175	.....	.....
Totals.....	523,729	\$66,184,286	\$66,184,286	\$2,967,900

SUFFOLK — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Suffolk, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Babylon.....	\$152,200	\$4,999,696	\$17,728 55
Brookhaven.....	403,800	14,187,867	56,483 10
East Hampton.....	126,900	3,631,056	25,811 22
Huntington.....	292,800	8,116,231	38,794 80
Islip.....	475,850	12,680,749	69,010 18
Riverhead.....	120,050	3,696,127	14,152 17
Shelter Island.....	116,050	1,883,597	10,523 60
Smithtown.....	196,700	2,887,615	7,585 36
Southampton.....	653,400	10,191,657	60,280 42
Southold.....	430,150	6,877,591	25,507 42
Totals.....	\$2,967,900	\$69,052,186	\$325,876 82

SUFFOLK — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Suffolk, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Babylon.....	\$11,249 31	\$909 20	\$29,887 06
Brookhaven.....	31,922 70	2,579 80	90,985 60
East Hampton.....	8,169 87	660 30	34,641 39
Huntington.....	18,261 51	1,475 90	58,532 21
Islip.....	28,531 68	2,305 74	99,847 60
Riverhead.....	8,316 30	672 10	23,140 57
Shelter Island.....	4,238 10	342 50	15,104 20
Smithtown.....	6,497 13	525 55	14,608 04
Southampton.....	22,931 23	1,853 20	85,064 85
Southold.....	15,474 58	1,250 55	42,232 55
Totals.....	\$155,592 41	\$12,574 84	\$494,044 07

SUFFOLK — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Suffolk, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Babylon.....	.0151	\$183,448	\$1,834 48
Brookhaven.....	.0106	427,800	4,278 00
East Hampton.....	.0145	33,000	330 00
Huntington.....	.0132	327,500	3,275 00
Islip.....	.008	165,107	1,651 07
Riverhead.....	.0062	174,044	1,740 44
Shelter Island.....	.008	.....	.....
Smithtown.....	.0052	.....	.....
Southampton.....	.0152	148,000	1,480 00
Southold.....	.0106	217,518	2,175 18
Totals.....	.....	\$1,676,417	\$16,764 17

I, John Bagshaw, Clerk of the Board of Supervisors of the county of Suffolk, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

JOHN BAGSHAW, Clerk.
P. O. address, Riverhead, N. Y.

SULLIVAN.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Sullivan, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Bethel.....	59,528	\$494,060 00	\$603,241 00	\$6,050
Callicoon.....	35,015	323,510 00	319,670 00	13,575
Cochecton.....	22,985	397,835 25	383,123 25	4,550
Delaware.....	20,293	425,725 00	347,957 00	7,500
Fallsburg.....	48,324	568,820 00	574,282 00	9,825
Forestburg.....	36,435	180,525 00	85,118 00	.....
Fremont.....	31,173	423,640 00	384,722 00	2,050
Highlands.....	33,050	148,127 00	168,224 00	500
Liberty.....	48,951	993,058 04	1,000,270 04	36,600
Lumberland.....	32,325	179,070 00	196,765 00	10,100
Mamakating.....	61,501	739,350 00	732,400 00	1,550
Neversink.....	45,480	174,836 00	200,535 00	3,900
Rockland.....	53,864	445,741 07	461,616 07	6,975
Thompson.....	48,715	755,465 00	867,706 00	6,600
Tusten.....	26,259	298,490 00	222,623 00	2,775
Totals.....	603,898	\$6,548,252 36	\$6,548,252 36	\$112,550

SULLIVAN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Sullivan, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Bethel.....	\$6,050	\$609,291 00	\$2,061 70
Callicoon.....	13,575	333,245 00	2,877 55
Cochecon.....	4,550	387,673 25	356 78
Delaware.....	7,500	355,457 00	1,850 35
Fallsburg.....	9,825	584,107 00	9,382 58
Forestburg.....	85,118 00	5,072 18
Fremont.....	2,050	386,772 00	1,969 99
Highland.....	500	168,724 00	1,862 02
Liberty.....	36,600	1,036,870 04	18,380 61
Lumberland.....	10,100	206,865 00	6,268 77
Mamakating.....	1,550	733,950 00	13,887 27
Neversink.....	3,900	204,435 00	3,467 60
Rockland.....	6,975	468,591 07	4,401 44
Thompson.....	6,600	874,306 00	14,552 95
Tusten.....	2,775	225,398 00	1,471 39
Totals.....	\$112,550	\$6,660,802 36	\$87,863 18

SULLIVAN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Sullivan, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Bethel.....	\$6,751 01	\$36 79	\$8,849 50
Callicoon.....	3,692 39	20 13	6,590 07
Cochecton.....	4,295 46	23 41	4,675 65
Delaware.....	3,938 50	21 47	5,810 32
Fallsburg.....	6,471 67	35 27	15,889 52
Forestburg.....	943 13	5 14	6,020 45
Fremont.....	4,285 48	23 36	6,278 83
Highland.....	1,869 49	10 19	3,741 70
Liberty.....	11,488 73	62 61	29,931 95
Lumberland.....	2,292 09	12 50	8,573 36
Mamakating.....	8,132 24	44 32	22,063 83
Neversink.....	2,265 17	12 35	5,745 12
Rockland.....	5,192 04	28 29	9,621 77
Thompson.....	9,687 50	52 79	24,293 24
Tusten.....	2,497 44	13 61	3,982 44
Totals.....	\$73,802 34	\$402 23	\$162,067 75

SULLIVAN — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Sullivan, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stocks.
Bethel.....	.017	.....	.....
Callicoon.....	.019	.....	.....
Cochecton.....	.011	.....	.....
Delaware.....	.013	.....	.....
Fallsburg.....	.027	.....	.....
Forestburg.....	.033	.....	.....
Fremont.....	.014	.....	.....
Highland.....	.025	.....	.....
Liberty.....	.029	\$48,500 00	\$485 00
Lumberland.....	.045	.....	.....
Mamakating.....	.029	.....	.....
Neversink.....	.032	.....	.....
Rockland.....	.021	40,772 93	407 73
Thompson.....	.031	88,092 22	880 92
Tusten.....	.013	.....	.....
Totals.....	.....	\$177,365 15	\$1,773 65

I, Chester A. Stanton, Clerk of the Board of Supervisors of the county of Sullivan, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1908.

CHESTER A. STANTON, Clerk,
P. O. address, Wurtsboro, N. Y.

TIOGA.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Tioga, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Barton.....	35,463	\$2,910,358	\$2,903,069	\$68,730
Berkshire.....	18,992	387,805	397,664	10,150
Candor.....	57,513	1,265,749	1,230,290	58,430
Newark Valley.....	30,928	808,632	818,259	46,610
Nichols.....	20,919	971,757	968,706	42,826
Owego.....	61,774	4,530,783	4,467,679	644,990
Richford.....	22,921	395,260	378,581	2,115
Spencer.....	30,420	668,495	689,110	10,100
Tioga.....	35,738	1,179,645	1,256,126	15,505
Totals.....	314,668	\$13,118,484	\$13,118,484	\$899,456

TIOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Tioga, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Barton.....	\$68,730	\$2,971,799	\$9,681 87
Berkshire.....	10,150	407,814	2,040 21
Candor.....	58,430	1,288,720	8,999 73
Newark Valley.....	46,610	864,869	3,139 81
Nichols.....	42,826	1,011,532	4,787 02
Owego.....	644,990	5,112,669	34,928 50
Richford.....	2,115	389,696	2,611 51
Spencer.....	10,100	699,210	3,805 79
Tioga.....	15,505	1,271,631	8,862 57
Totals.....	\$899,456	\$14,017,940	\$78,857 01

TIOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Tioga, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Barton.....	\$9,582 38	\$199 82	\$19,464 07
Berkshire.....	1,314 99	27 42	3,382 62
Candor.....	4,155 41	86 65	13,241 79
Newark Valley.....	2,788 73	58 15	5,986 69
Nichols.....	3,261 62	68 02	8,116 66
Owego.....	16,485 54	343 78	51,757 73
Richford.....	1,256 56	26 21	3,894 28
Spencer.....	2,254 56	47 01	6,107 36
Tioga.....	4,100 30	85 51	13,048 38
Totals.....	\$45,200 00	\$942 57	\$124,999 58

TIOGA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Tioga, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Barton.....	.0065	\$252,407 96	\$2,524 08
Berkshire.....	.0085	.....	.....
Candor.....	.01	60,444 25	604 44
Newark Valley.....	.007	.....	.....
Nichols.....	.008	.....	.....
Owego.....	.01	310,609 09	3,106 09
Richford.....	.0098	.....	.....
Spencer.....	.009	30,360 00	303 60
Tioga.....	.0109	.....	.....
Totals.....	.....	\$653,821 30	\$6,538 21

I, F. G. Horton, Clerk of the Board of Supervisors of the county of Tioga, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

F. G. HORTON, *Clerk.*
P. O. address, Owego, N. Y.

TOMPKINS.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Tompkins, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Caroline.....	34,747	\$818,400	\$722,116	\$29,000
Danby.....	33,286	723,175	708,227	15,600
Dryden.....	58,192	2,198,806	2,036,135	76,190
Enfield.....	22,007	540,870	584,981	14,275
Groton.....	30,725	1,405,446	1,494,553	88,030
Ithaca city.....	2,940	7,779,525	7,629,654	529,400
Ithaca.....	16,293	1,200,707	843,621	27,875
Lansing.....	37,789	1,074,421	1,499,763	46,000
Newfield.....	36,997	733,735	722,116	29,450
Ulysses.....	19,818	1,104,405	1,338,324	69,680
Totals.....	292,794	\$17,579,490	\$17,579,490	\$925,500

TOMPKINS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Tompkins, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes
Caroline.....	\$29,000	\$751,116	\$6,818 72
Danby.....	15,600	723,827	3,086 02
Dryden.....	76,190	2,112,325	5,332 14
Enfield.....	14,275	599,256	3,294 21
Groton.....	88,030	1,582,583	6,177 35
Ithaca city.....	529,400	8,159,054	.....
Ithaca.....	27,875	871,496	5,878 08
Lansing.....	46,000	1,545,763	5,052 45
Newfield.....	29,450	751,566	7,707 06
Ulysses.....	69,680	1,408,004	8,396 50
Totals.....	\$925,500	\$18,504,990	\$51,742 53

TOMPKINS — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Tompkins, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Caroline		\$1,795 61	\$50 64	\$8,664 97
Danby		1,733 54	48 88	4,868 44
Dryden		5,058 75	142 66	10,533 55
Enfield		1,432 05	40 39	4,766 65
Groton		3,795 17	107 01	10,079 53
Ithaca city	\$8,135 11	19,556 65	551 48	28,243 24
Ithaca		2,088 24	58 89	8,025 21
Lansing		3,702 06	104 39	8,858 90
Newfield		1,800 05	50 76	9,557 87
Ulysses		3,373 98	95 14	11,865 62
Totals	\$8,135 11	\$44,336 10	\$1,250 24	\$105,463 98

TOMPKINS — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Tompkins, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Caroline.....	.0103	.....	.....
Danby.....	.0066	.....	.....
Dryden.....	.0046	\$32,929 67	\$329 29
Enfield.....	.0088	.....	.....
Groton.....	.0068	220,974 90	2,209 74
Ithaca city.....	.0032	600,342 51	6,003 42
Ithaca.....	.0066	.....	.....
Lansing.....	.008	.....	.....
Newfield.....	.0126	.....	.....
Ulysses.....	.0095	56,700 28	567 00
Totals.....	.....	\$910,947 36	\$9,109 45

I, Edward Moore, Clerk of the Board of Supervisors of the county of Tompkins, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

EDWARD MOORE, *Clerk*,
P. O. address, Ithaca, N. Y.

ULSTER.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Ulster, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Denning.....	63,668	\$119,692	\$72,770	\$700
Esopus.....	22,247	1,302,080	1,792,140	89,010
Gardiner.....	26,588	498,556	661,900	.....
Hardenburg.....	53,646	144,203	104,370	3,100
Hurley.....	20,721	535,730	483,085	10,550
Kingston city.....	4,504	11,309,566	9,607,896	410,700
Kingston.....	.....	25,222	32,090	.....
Lloyd.....	19,352	983,372	1,043,565	11,800
Marbletown.....	31,696	947,415	1,239,850	24,300
Marlboro.....	14,300	886,025	1,016,525	14,600
New Paltz.....	19,979	627,277	909,585	5,500
Olive.....	37,168	735,560	588,550	11,010
Plattekill.....	20,890	363,699	743,880	2,425
Rochester.....	51,575	401,745	800,095	2,570
Rosendale.....	10,912	897,315	1,005,700	4,500
Saugerties.....	37,603	3,206,607	2,859,607	44,600
Shandaken.....	67,811	1,036,040	671,350	5,100

ULSTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate corporations and special franchises.	Equalized value of real estate, including village property, real estate corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Shawangunk.....	35,039	\$535,710	\$875,325	\$13,500
Ulster.....	15,077	1,123,071	943,788	700
Wawarsing.....	73,470	1,226,500	1,557,930	30,650
Woodstock.....	37,085	462,431	357,815	7,400
Totals.....	663,331	\$27,367,816	\$27,367,816	\$692,715

ULSTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Denning.....	\$700	\$73,470	\$5,254 17
Esopus.....	89,010	1,881,150	10,655 31
Gardiner.....	661,900	6,431 87
Hardenburg.....	3,100	107,470	5,804 13
Hurley.....	10,550	493,635	3,821 23
Kingston city.....	410,700	10,018,596	.....
Kingston.....	32,090	1,499 35
Lloyd.....	11,800	1,055,365	8,909 59
Marbletown.....	24,300	1,264,150	9,091 91
Marlboro.....	14,600	1,031,125	8,243 19
New Paltz.....	5,500	915,085	4,427 98
Olive.....	11,010	599,560	10,129 58
Plattekill.....	2,425	746,305	5,843 88
Rochester.....	2,570	802,665	7,817 40
Rosendale.....	4,500	1,010,200	11,074 59
Saugerties.....	44,600	2,904,207	25,166 66
Shandaken.....	5,100	676,450	27,054 85

ULSTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Shawangunk.....	\$13,500	\$888,825	\$11,315 29
Ulster.....	700	944,488	15,167 57
Wawarsing.....	30,650	1,588,580	26,315 12
Woodstock.....	7,400	365,215	6,978 68
Totals.....	\$692,715	\$28,060,531	\$211,002 35

ULSTER—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Denning.....	\$556 74	\$4 40	\$5,815 31
Esopus.....	14,255 31	112 96	25,023 58
Gardiner.....	5,015 85	39 74	11,487 46
Hardenburg.....	814 39	6 44	6,624 96
Hurley.....	3,740 74	29 64	7,591 61
Kingston city.....	\$254,627 04	67,142 32	602 81	322,372 17
Kingston.....	243 15	1 92	1,744 42
Lloyd.....	7,997 54	63 37	16,970 50
Marbletown.....	9,579 69	75 90	18,747 50
Marlboro.....	7,813 83	61 92	16,118 94
New Paltz.....	6,934 49	54 95	11,417 42
Olive.....	4,543 44	36 00	14,709 02
Plattekill.....	5,655 47	44 80	11,544 15
Rochester.....	6,082 58	48 20	13,948 18
Rosendale.....	7,655 26	60 66	18,790 51
Saugerties.....	22,008 02	174 42	47,349 10
Shandaken.....	5,126 11	40 62	32,221 58

ULSTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Shawangunk.....	\$6,735 49	\$53 37	\$18,104 15
Ulster.....	7,157 30	56 72	22,381 59
Wawarsing.....	12,038 22	95 40	38,448 74
Woodstock.....	2,767 58	21 92	9,768 18
Totals.....	\$254,627 04	\$203,863 52	\$31,686 16	\$671,179 07

ULSTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Denning.....	.0047	.....	.....
Esopus.....	.018	.....	.....
Gardiner.....	.0022	.....	.....
Hardenburg.....	.0044	.....	.....
Hurley.....	.0138	.....	.....
Kingston city.....	.0027	\$1,213,188.91	\$12,131.87
Kingston.....	.0069	.....	.....
Lloyd.....	.016	42,214.99	422.14
Marletown.....	.019	.....	.....
Marlboro.....	.018	27,300.00	273.00
New Paltz.....	.018	147,112.00	1,471.12
Olive.....	.019	.....	.....
Plattekill.....	.003	.....	.....
Rochester.....	.0033	.....	.....
Rosendale.....	.0021	.....	.....
Saugerties.....	.015	410,743.30	4,107.42
Shandaken.....	.003	.....	.....

ULSTER — Concluded.
Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Shawangunk.....	.0032	.....	.....
Ulster.....	.019	.....	.....
Wawarsing.....	.0032	\$180,561 24	\$1,805 61
Woodstock.....	.002	.....	.....
Totals.....	.....	\$2,021,120 44	\$20,211 16

I, C. K. Loughran, Clerk of the Board of Supervisors of the county of Ulster, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1908.

C. K. LOUGHRAN, *Clerk.*
P. O. address, Kingston, N. Y.

WARREN.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Warren, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Bolton.....	35,217	\$588,248	\$588,248	\$64,900
Caldwell.....	18,960	654,650	654,650	115,100
Chester.....	47,507	271,859	271,859	2,850
Glens Falls city.....	2,725	5,640,897	5,640,897	260,800
Hague.....	38,688	240,612	240,612	27,500
Horicon.....	37,761	125,096	125,096	5,000
Johnsburg.....	111,182	433,737	418,737	7,150
Luzerne.....	32,965	184,987	169,987	11,625
Queensbury.....	36,964	1,063,136	1,063,136	14,165
Stony Creek.....	52,519	103,064	88,064	1,350
Thurman.....	49,392	115,205	100,205	.....
Warrensburg.....	34,792	482,687	542,687	53,975
Totals.....	498,672	\$9,904,178	\$9,904,178	\$564,415

WARREN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Warren, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Bolton.....	\$64,900	\$653,148	\$11,113 00
Caldwell.....	115,100	769,750	8,863 72
Chester.....	2,850	274,709	6,187 18
Glens Falls city.....	260,800	5,901,697	.....
Hague.....	27,500	268,112	5,373 40
Horicon.....	5,000	130,096	3,524 93
Johnsburg.....	7,150	425,887	15,290 10
Lucerne.....	11,625	181,612	4,355 48
Queensbury.....	14,165	1,077,301	12,444 99
Stony Creek.....	1,350	89,414	4,910 03
Thurman.....	100,205	3,414 17
Warrensburg.....	53,975	596,662	8,140 79
Totals.....	\$564,415	\$10,468,593	\$83,617 79

WARREN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Warren, etc.

TOWNS AND CITY.	Amount of city taxes	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Bolton.....	\$6,531 48	\$27 12	\$17,671 60
Caldwell.....	8,072 50	33 45	16,969 67
Chester.....	2,747 09	11 60	8,945 87
Glens Falls city.....	\$103,279 70	69,319 99	283 95	172,883 64
Hague.....	2,681 12	11 35	8,065 87
Horicon.....	1,300 96	5 69	4,831 58
Johnsburg.....	4,258 87	17 82	19,566 79
Luzerne.....	1,816 12	7 82	6,179 42
Queensbury.....	10,773 01	44 45	23,262 45
Stony Creek.....	894 14	3 92	5,808 09
Thurman.....	1,002 05	4 46	4,420 68
Warrensburg.....	5,966 62	24 82	14,132 23
Totals.....	\$103,279 70	\$115,363 95	\$476 45	\$302,737 89

WARREN — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Warren, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of public stocks under Section 24 of the General Tax Law.	Amount of taxes on bank stock.
Bolton.....	.0027	.....	.....
Caldwell.....	.0022	\$37,500 00	\$375 00
Chester.....	.0032	.....	.....
Glens Falls city.....	.0175	1,015,092 24	10,150 92
Hague.....	.003	.....	.....
Horicon.....	.0035	.....	.....
Johnsburg.....	.004	.....	.....
Luzerne.....	.0031	.....	.....
Queensbury.....	.0022	.....	.....
Stony Creek.....	.005	.....	.....
Thurman.....	.004	.....	.....
Warrensburg.....	.0022	.....	.....
Totals.....	.....	\$1,052,592 24	\$10,525 92

I, Lolan R. Dunlop, Clerk of the Board of Supervisors of the county of Warren, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

LOLAN R. DUNLOP, *Clerk*,
P. O. address, Stony Creek, N. Y.

WASHINGTON.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Washington, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Argyle.....	34,581	\$876,495	\$856,495	\$58,325
Cambridge.....	22,551	954,365	934,365	111,985
Dresden.....	30,416	220,726	205,726	13,655
Easton.....	39,090	1,312,015	1,262,015	100,880
Fort Ann.....	63,581	764,041	764,041	49,985
Fort Edward.....	14,972	2,139,885	2,114,885	40,250
Granville.....	32,641	2,311,640	2,290,640	110,750
Greenwich.....	25,894	1,983,162	1,958,162	217,200
Hampton.....	13,534	296,075	296,075	15,500
Hartford.....	26,897	535,561	576,561	79,890
Hebron.....	34,570	820,565	810,565	45,400
Jackson.....	22,722	649,350	634,350	59,100
Kingsbury.....	22,823	2,537,574	2,637,574	21,450

WASHINGTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Putnam.....	19,748	\$259,858	\$259,858	\$18,020
Salem.....	29,289	1,086,635	1,086,635	97,350
White Creek.....	26,768	1,025,720	1,025,720	172,050
Whitehall.....	29,972	1,867,817	1,867,817	120,200
Totals.....	490,049	\$19,581,484	\$19,581,484	\$1,321,990

WASHINGTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS.	Assessed value of personal property, not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Argyle.....	\$58,325	\$914,820	\$4,119 99
Cambridge.....	111,985	1,046,350	2,502.27
Dresden.....	3,655	209,381	1,321 85
Easton.....	100,880	1,362,895	10,240 31
Fort Ann.....	49,985	814,026	4,833 34
Fort Edward.....	40,250	2,155,135	6,641 89
Granville.....	110,750	2,401,390	8,941 79
Greenwich.....	217,200	2,175,362	8,128 85
Hampton.....	15,500	311,575	510 94
Hartford.....	79,890	656,451	1,721 60
Hebron.....	45,400	855,965	1,727 12
Jackson.....	59,100	693,450	1,908 23
Kingsbury.....	21,450	2,659,024	15,991 40

WASHINGTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Putnam.....	\$18,020	\$277,878	\$1,141 06
Salem.....	97,350	1,183,985	4,820 55
White Creek.....	172,050	1,197,770	10,446 51
Whitehall.....	120,200	1,988,017	6,916 91
Totals.....	\$1,321,990	\$20,903,474	\$91,914 61

WASHINGTON — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Argyle.....	\$5,190 70	\$43 71	\$9,354 40
Cambridge.....	5,694 03	47 03	8,243 33
Dresden.....	1,139 08	9 61	2,470 54
Easton.....	7,417 12	62 39	17,719 82
Fort Ann.....	4,429 79	37 28	9,300 41
Fort Edward.....	12,390 54	104 36	19,136 79
Granville.....	14,102 80	118 48	23,163 07
Greenwich.....	12,306 04	103 56	20,538 45
Hampton.....	1,695 64	14 30	2,220 88
Hartford.....	3,570 25	30 07	5,321 92
Hebron.....	4,658 16	39 20	6,424 48
Jackson.....	3,773 80	32 60	5,714 63
Kingsbury.....	16,113 07	135 62	32,240 09

WASHINGTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Putnam.....	\$1,510 93	\$12 76	\$2,664 75
Salem.....	7,182 77	59 60	12,062 92
White Creek.....	6,962 62	58 80	17,467 93
Whitehall.....	11,862 66	100 60	18,880 17
Totals.....	\$120,000 00	\$1,009 97	\$212,924 58

WASHINGTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Argyle.....	.01	\$39,299 66	\$393 00
Cambridge.....	.0077	.....	.....
Dresden.....	.011	.....	.....
Easton.....	.0125	.....	.....
Fort Ann.....	.0114	.....	.....
Fort Edward.....	.0087	121,908 24	1,219 08
Granville.....	.0095	206,713 14	2,067 13
Greenwich.....	.0093	86,017 39	860 17
Hampton.....	.0071	.....	.....
Hartford.....	.0086	.....	.....
Hebron.....	.0074	.....	.....
Jackson.....	.008	.....	.....
Kingsbury.....	.0126	302,031 17	3,020 31

WASHINGTON — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Putnam.....	.0092	.....	.....
Salem.....	.0101	\$117,530 78	\$1,175 31
White Creek.....	.0143	81,669 00	816 69
Whitehall.....	.01	191,438 35	1,914 38
Totals.....	.....	\$1,146,607 73	\$11,466 07

I, Robert R. Law, Clerk of the Board of Supervisors of the county of Washington, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1908.

ROBERT R. LAW, Clerk,
P. O. address, Cambridge, N. Y.

WAYNE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Wayne, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Arcadia.....	29,324	\$3,595,169	\$3,519,828	\$120,450
Butler.....	21,584	753,504	746,945	7,320
Galen.....	34,515	3,003,893	3,053,893	80,100
Huron.....	20,885	819,655	779,655	8,200
Lyons.....	21,778	2,803,049	2,994,188	126,050
Macedon.....	23,028	1,885,738	1,885,738	30,650
Marion.....	17,700	988,469	977,475	56,000
Ontario.....	19,430	1,028,245	988,245	40,050
Palmyra.....	19,751	2,645,958	2,764,610	149,900
Rose.....	19,875	918,809	917,758	33,030
Savannah.....	21,680	1,153,497	1,113,497	32,500
Sodus.....	40,287	2,081,764	2,111,764	172,330
Walworth.....	20,706	983,428	948,428	35,500
Williamson.....	20,982	1,319,908	1,221,084	81,200
Wolcott.....	20,615	1,017,972	975,950	29,650
Totals.....	352,140	\$24,999,058	\$24,999,058	\$1,002,930

WAYNE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Wayne, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Arcadia.....	\$120,450	\$3,640,278	\$11,082 44
Butler.....	7,320	754,265	4,434 71
Galen.....	80,100	3,133,993	7,749 21
Huron.....	8,200	787,855	4,781 67
Lyons.....	126,050	3,120,238	11,320 41
Macedon.....	30,650	1,916,388	3,249 17
Marion.....	56,000	1,033,475	2,985 74
Ontario.....	40,050	1,028,295	6,618 40
Palmyra.....	149,900	2,914,510	5,544 62
Rose.....	33,030	950,788	2,425 67
Savannah.....	32,500	1,145,997	4,994 09
Sodus.....	172,330	2,284,094	17,392 11
Walworth.....	35,500	983,928	1,843 36
Williamson.....	81,200	1,302,284	3,982 18
Wolcott.....	29,650	1,005,600	11,504 77
Totals.....	\$1,002,930	\$26,001,988	\$99,908 55

WAYNE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Wayne, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Arcadia.....	\$9,054 63	\$220 35	\$20,357 42
Butler.....	1,876 12	45 66	6,356 49
Galen.....	7,795 32	189 70	15,734 23
Huron.....	1,959 68	47 69	6,789 04
Lyons.....	7,761 11	188 87	19,270 39
Macedon.....	4,766 68	116 00	8,131 85
Marion.....	2,570 61	62 55	5,618 90
Ontario.....	2,557 74	62 24	9,238 38
Palmyra.....	7,249 40	176 42	12,970 44
Rose.....	2,364 94	57 55	4,848 16
Savannah.....	2,850 46	69 37	7,913 92
Sodus.....	5,681 33	138 26	23,211 70
Walworth.....	2,447 40	59 56	4,350 32
Williamson.....	3,239 23	78 83	7,300 24
Wolcott.....	2,501 28	60 87	14,066 92
Totals.....	\$64,675 93	\$1,573 92	\$166,158 40

WAYNE — Concluded.
Statement of the aggregate valuations of real and personal estate in the county of Wayne, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Arcadia.....	.0054	\$410,410	\$4,104 10
Butler.....	.0083		
Galen.....	.0051	66,911	669 11
Huron.....	.0082		
Lyons.....	.0065	227,781	2,277 81
Macedon.....	.0042		
Marion.....	.0053		
Ontario.....	.0086		
Palmyra.....	.0046	121,695	1,216 95
Rose.....	.005		
Savannah.....	.0066		
Sodus.....	.0102		
Walworth.....	.0042		
Williamson.....	.0052	50,000	500 00
Wolcott.....	.0134	44,004	440 04
Totals.....		\$920,801	\$9,208 01

I, W. J. Toor, Clerk of the Board of Supervisors of the county of Wayne, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

W. J. TOOR, Clerk,
P. O. address, Sodus, N. Y.

WESTCHESTER.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Westchester, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Bedford.....	20,375	\$5,835,928	\$5,552,526	\$367,900
Cortlandt.....	18,175	15,186,121	13,776,628	338,250
Eastchester.....	2,340	5,053,827	6,359,504	100,000
Greenburg.....	9,675	34,883,387	30,926,480	3,664,700
Harrison.....	9,687	5,318,161	5,927,315	59,850
Jewisboro.....	18,310	1,316,962	1,116,812	152,290
Mamaroneck.....	3,360	11,652,315	10,570,810	191,100
Mount Pleasant.....	14,486	9,413,214	10,199,995	163,588
Mount Vernon city.....	1,042	29,365,960	27,939,901	262,420
New Castle.....	14,927	3,314,729	3,007,074	244,300
New Rochelle city.....	3,238	27,137,215	27,857,761	390,000
North Castle.....	16,050	2,036,468	1,765,345	21,825
North Salem.....	14,124	2,115,488	1,813,693	168,846
Ossining.....	5,997	11,264,004	10,101,086	446,674
Pelham.....	645	5,204,530	5,413,956	44,025
Poundridge.....	12,994	441,055	344,102	8,398
Rye.....	7,118	18,437,711	17,124,671	393,700
Scarsdale.....	3,892	3,765,255	3,671,969	178,100

WESTCHESTER — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Somers.....	19,839	\$1,767,090	\$1,378,647	\$75,750
White Plains.....	3,642	13,752,830	16,257,084	137,100
Yonkers city.....	7,518	63,732,055	70,031,608	3,362,200
Yorktown.....	23,619	2,003,260	1,860,598	98,935
Totals.....	231,053	\$272,997,565	\$272,997,565	\$10,869,951

WESTCHESTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Bedford.....	\$367,900	\$5,920,426	\$33,107 53
Cortlandt.....	338,250	14,114,878	60,427 05
Eastchester.....	100,000	6,459,504	49,607 40
Greenburg.....	3,664,700	34,591,180	74,277 58
Harrison.....	59,850	5,987,165	27,696 25
Lewisboro	152,290	1,269,102	5,433 33
Mamaroneck.....	191,100	10,761,910	25,166 71
Mount Pleasant.....	163,588	10,363,583	38,057 98
Mount Vernon city.....	262,420	28,202,321	.....
New Castle.....	244,300	3,251,374	.....
New Rochelle city.....	390,000	28,247,761	16,636 09
North Castle.....	21,825	1,787,170	.....
North Salem.....	168,846	1,982,539	3,029 15
Ossining.....	446,674	10,547,760	4,500 39
Pelham.....	44,025	5,457,981	78,560 08
Poundridge.....	8,398	352,500	8,662 08
Rye.....	393,700	17,518,371	2,348 38
Scarsdale.....	178,100	3,850,069	45,186 03
				26,931 18

WESTCHESTER — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Somers.....	\$75,750	\$1,454,397	\$3,418 54
White Plains.....	137,100	16,394,184	37,447 83
Yonkers city.....	3,362,200	73,393,808	.....
Yorktown.....	98,935	1,959,533	5,985 92
Totals.....	\$10,869,951	\$283,867,516	\$546,479 50

WESTCHESTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographic tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Belford.....	\$15,737 76	\$1,162 79	\$50,008 08
Cortlandt.....	37,520 40	2,772 21	100,719 66
Eastchester.....	17,170 75	1,268 67	68,046 82
Greenburg.....	91,950 85	6,793 82	173,022 25
Harrison.....	15,915 17	1,175 90	44,787 32
Lewisboro.....	3,373 54	249 26	9,056 13
Mamaroneck.....	28,607 48	2,113 68	55,887 87
Mount Pleasant.....	27,548 64	2,035 44	67,642 06
Mount Vernon city.....	\$309,320 84	74,967 88	5,539 02	389,827 74
New Castle.....	8,642 85	638 58	25,917 52
New Rochelle city.....	628,139 38	75,088 67	5,547 95	708,776 00
North Castle.....	4,750 68	351 01	8,130 84
North Salem.....	5,270 01	389 38	10,159 78
Ossining.....	28,038 22	2,071 61	108,669 91
Pelham.....	14,508 49	1,071 97	24,242 54
Poundridge.....	937 01	69 24	3,354 63
Rye.....	46,567 62	3,440 66	95,194 31
Scarsdale.....	10,234 31	756 17	37,921 66

WESTCHESTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Somers.....	.....	\$3,866 09	\$285 65	\$7,570 28
White Plains.....	.....	43,579 29	3,219 87	84,246 99
Yonkers city.....	\$1,417,097 93	195,096 66	14,414 77	1,626,609 36
Yorktown.....	.....	5,208 85	384 86	11,579 63
Totals.....	\$2,354,558 15	\$754,581 22	\$55,752 51	\$3,711,371 38

WESTCHESTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Bedford.....	.0084	\$145,000 00	\$1,450 00
Cortlandt.....	.0085	464,458 46	4,644 58
Eastchester.....	.0104	30,000 00	300 00
Greenburg.....	.0091	334,972 51	3,349 72
Harrison.....	.0083	.....	.....
Lewisboro.....	.0061	.....	.....
Mamaroneck.....	.0109	202,689 68	2,026 90
Mount Pleasant.....	.0082	30,000 00	300 00
Mount Vernon city.....	.0132	431,406 77	4,314 07
New Castle.....	.0078	.....	.....
New Rochelle city.....	.025	292,450 32	2,924 50
North Castle.....	.0039	.....	.....
North Salem.....	.0044	.....	.....
Ossining.....	.0103	289,906 07	2,899 06
Pelham.....	.0072	.....	.....
Poundridge.....	.0066	.....	.....
Rye.....	.0096	358,115 34	3,581 15
Scarsdale.....	.0096	.....	.....

WESTCHESTER — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Somers.....	.0041	.....	.....
White Plains.....	.0098	\$513,435 26	\$5,134 35
Yonkers city.....	.0042	234,663 83	2,346 64
Yorktown.....	.0055	.....	.....
Totals.....	.....	\$3,327,098 24	\$33,270 97

I, Harvey B. Green, Clerk of the Board of Supervisors of the county of Westchester, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1908.

HARVEY B. GREEN, *Clerk*,
P. O. address, White Plains, N. Y.

WYOMING.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Wyoming, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Arcade.....	29,440	\$1,172,696	\$867,480	\$86,700
Attica.....	22,500	1,443,125	1,378,397	119,000
Bennington.....	33,900	701,615	842,783	39,650
Castile.....	22,800	1,491,508	1,509,600	187,650
Covington.....	15,840	573,552	651,381	14,500
Eagle.....	22,400	600,806	517,092	14,500
Gainesville.....	22,500	1,165,083	1,157,668	46,540
Genesee Falls.....	9,500	368,219	421,391	12,425
Java.....	29,750	687,005	864,392	58,650
Middlebury.....	22,440	876,176	1,048,076	23,900
Orangeville.....	22,325	404,556	472,329	13,933
Perry.....	22,300	2,362,102	1,705,632	163,600
Pike.....	19,700	604,557	669,904	13,200
Sheldon.....	29,820	752,466	756,343	71,025
Warsaw.....	22,440	1,802,676	2,043,671	71,900
Wethersfield.....	22,540	429,437	529,440	9,470
Totals.....	370,195	\$15,435,579	\$15,435,579	\$946,643

WYOMING—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Wyoming, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Arcade.....	\$86,700	\$954,180	\$3,388 59
Attica.....	119,000	1,497,397	4,640 65
Bennington.....	39,650	882,433	3,865 74
Castile.....	187,650	1,697,250	6,302 77
Covington.....	14,500	665,881	2,369 75
Eagle.....	14,500	531,592	3,653 64
Gainesville.....	46,540	1,204,208	3,625 37
Genesee Falls.....	12,425	433,816	3,539 62
Java.....	58,650	923,042	3,174 49
Middlebury.....	23,900	1,071,976	2,426 20
Orangeville.....	13,933	486,262	1,895 07
Perry.....	163,600	1,869,232	11,780 75
Pike.....	13,200	683,104	4,010 10
Sheldon.....	71,025	827,368	3,532 63
Warsaw.....	71,900	2,115,571	11,710 72
Wethersfield.....	9,470	538,910	3,759 23
Totals.....	\$946,643	\$16,382,222	\$73,675 32

WYOMING—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Wyoming, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Arcade.....	\$2,108 47	\$63 48	\$5,560 54
Attica.....	3,308 84	99 64	8,049 13
Bennington.....	1,949 92	58 70	5,874 36
Castile.....	3,750 42	112 90	10,166 09
Covington.....	1,471 64	44 28	3,885 67
Eagle.....	1,174 66	35 36	4,863 66
Gainesville.....	2,660 93	80 10	6,366 40
Genesee Falls.....	958 59	28 86	4,527 07
Java.....	2,039 68	61 40	5,275 57
Middlebury.....	2,368 75	71 32	4,866 27
Orangeville.....	1,074 49	32 34	3,001 90
Perry.....	4,130 66	124 36	16,035 77
Pike.....	1,509 46	45 44	5,565 00
Sheldon.....	1,828 44	55 04	5,416 11
Warsaw.....	4,674 81	140 72	16,526 25
Wethersfield.....	1,190 24	35 85	4,985 32
Totals.....	\$36,200 00	\$1,089 79	\$110,965 11

WYOMING — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Wyoming, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Arcade.....	.0044	\$71,447 84	\$714 48
Attica.....	.0051	44,034 23	440 84
Bennington.....	.0079	.....	.....
Castile.....	.0066	.....	.....
Covington.....	.0079	.....	.....
Eagle.....	.0079	.....	.....
Gainesville.....	.0052	75,603 63	756 04
Genesee Falls.....	.0118	.....	.....
Java.....	.007	.....	.....
Middlebury.....	.0054	.....	.....
Orangeville.....	.0071	.....	.....
Perry.....	.0063	142,531 13	1,425 31
Pike.....	.009	29,113 25	291 13
Sheldon.....	.0065	.....	.....
Warsaw.....	.0088	147,609 72	1,476 10
Wethersfield.....	.0113	.....	.....
Totals.....	.....	\$510,339 80	\$5,103 40

I, E. J. Wheeler, Clerk of the Board of Supervisors of the county of Wyoming, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1908.

E. J. WHEELER, Clerk,
P. O. address, Bliss, N. Y.

YATES.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Yates, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Barrington.....	22,164	\$600,415	\$477,962	\$7,000
Benton.....	25,230	1,522,246	1,366,323	79,750
Italy.....	24,341	439,690	329,407	1,200
Jerusalem.....	35,783	1,280,069	1,390,564	7,800
Middlesex.....	18,825	673,272	561,048	7,600
Milo.....	22,667	3,017,430	3,372,703	261,900
Potter.....	23,144	792,380	779,029	74,025
Starkey.....	19,924	1,482,675	1,542,281	93,250
Torrey.....	13,570	698,950	687,810	6,000
Totals.....	205,648	\$10,507,127	\$10,507,127	\$538,525

YATES — Continued.
Statement of the aggregate valuations of real and personal estate in the county of Yates, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Barrington.....	\$7,000	\$484,962	\$2,275 69
Benton.....	79,750	1,446,073	2,410 52
Italy.....	1,200	330,607	2,310 05
Jerusalem.....	7,800	1,398,364	4,850 10
Middlesex.....	7,600	568,648	5,313 05
Milo.....	261,900	3,634,603	7,903 18
Potter.....	74,025	853,054	5,742 27
Starkey.....	93,250	1,635,531	3,740 02
Torrey.....	6,000	693,810	1,417 30
Totals.....	\$538,525	\$11,045,652	\$35,962 18

YATES—Continued.
Statement of the aggregate valuations of real and personal estate in the county of Yates, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Barrington.....	\$1,009 25	\$29 65	\$3,314 59
Benton.....	3,009 40	88 39	5,508 31
Italy.....	688 02	20 21	3,018 28
Jerusalem.....	2,910 11	85 48	7,845 69
Middlesex.....	1,183 41	34 76	6,531 22
Milo.....	7,563 90	222 17	15,689 25
Potter.....	1,775 28	52 14	7,569 69
Starkey.....	3,403 68	99 97	7,243 67
Torrey.....	1,443 88	42 41	2,903 59
Totals.....	\$22,986 93	\$675 18	\$59,624 29

YATES — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Yates, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Barrington.....	.0053	.....	.....
Benton.....	.0034	.....	.....
Italy.....	.0067	.....	.....
Jerusalem.....	.006	.....	.....
Middlesex.....	.009	.....	.....
Milo.....	.0047	\$207,435 47	\$2,074 35
Potter.....	.0086	.....	.....
Starkey.....	.0045	115,304 65	1,153 04
Torrey.....	.004	.....	.....
Totals.....	.....	\$322,740 12	\$3,227 39

I, Henry R. Brown, Clerk of the Board of Supervisors of the county of Yates, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

HENRY R. BROWN, Clerk,
P. O. address, Bluff Point, N. Y.

RECAPITULATION.

[521]

RECAPIT

*Statement of the aggregate valuations of real and personal estate, and
as corrected by the Board of Supervisors*

COUNTIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.
Albany.....	300,203	\$109,367,858 50	\$109,367,858 50	\$6,293,365 00		\$6,293,365 00	\$115,661,223 50
Allegany.....	639,476	16,581,345 00	16,581,345 00	1,016,025 00		1,016,025 00	17,597,370 00
Broome.....	429,831.50	36,950,048 95	36,950,048 95	1,843,285 00		1,843,285 00	38,793,333 95
Cattaraugus.....	802,122	25,726,763 00	25,726,763 00	1,212,156 00		1,212,156 00	26,938,922 00
Cayuga.....	415,488	35,462,642 00	35,462,642 00	1,764,276 00		1,764,276 00	37,226,918 00
Chautauqua.....	656,538	45,477,371 00	45,477,371 00	1,782,982 00		1,782,982 00	47,260,353 00
Chemung.....	246,345	26,541,769 00	26,541,769 00	1,444,711 00		1,444,711 00	27,986,480 00
Chenango.....	552,687	15,559,309 00	15,559,309 00	901,280 00		901,280 00	16,460,589 00
Clinton.....	591,166	9,302,761 00	9,302,761 00	401,649 00		401,649 00	9,704,410 00
Columbia.....	376,212.53	23,625,856 80	23,625,856 80	1,468,815 83		1,468,815 83	25,094,672 63
Cortland.....	312,753.04	14,326,311 00	14,326,311 00	494,505 00		494,505 00	14,820,816 00
Delaware.....	876,568	14,611,984 00	14,611,984 00	915,904 00		915,904 00	15,527,888 00
Dutchess.....	473,819	44,576,801 00	44,576,801 00	4,002,274 00		4,002,274 00	48,579,075 00
Erie.....	611,114	344,969,635 00	344,969,635 00	8,146,472 00		8,146,472 00	353,116,107 00
Essex.....	1,126,167	11,673,311 00	11,673,311 00	536,910 00		536,910 00	12,210,221 00
Franklin.....	1,025,485	11,875,666 00	11,875,666 00	548,910 00		548,910 00	12,424,576 00
Fulton.....	308,741	14,119,226 87	14,119,226 87	705,298 00	\$45,000	660,298 00	14,779,524 87
Genesee.....	309,799	23,108,139 00	23,108,139 00	1,460,948 00		1,460,948 00	24,569,087 00
Greene.....	369,729	12,454,735 00	12,454,735 00	616,440 00		616,440 00	13,071,175 00
Hamilton.....	1,087,591	3,970,793 00	3,970,793 00	19,872 00		19,872 00	3,990,665 00
Herkimer.....	895,016	26,358,463 00	26,358,463 00	1,215,795 00		1,215,795 00	27,574,258 00
Jefferson.....	745,656	42,741,760 00	42,741,760 00	2,391,790 00		2,391,790 00	45,133,550 00
Lewis.....	776,127	9,872,954 00	9,872,954 00	643,623 00		643,623 00	10,516,577 00
Livingston.....	384,337	25,318,796 00	25,318,796 00	2,013,616 00		2,013,616 00	27,332,412 00
Madison.....	386,180	19,088,502 00	19,088,502 00	1,101,000 00		1,101,000 00	20,189,502 00
Monroe.....	400,087	184,251,076 00	184,251,076 00	8,087,125 00		8,087,125 00	192,338,201 00
Montgomery.....	226,514	25,783,728 10	25,783,728 10	1,009,046 00		1,009,046 00	26,792,774 10
Nassau.....		41,965,913 00	41,965,913 00	3,462,682 00	1,051,272	2,408,410 00	44,374,323 00
New York (Grter).....	209,218	6,722,415,789 00	6,722,415,789 00	435,774,611 00		435,774,611 00	7,158,190,400 00
Niagara.....	292,548	54,836,644 00	54,836,644 00	1,094,644 00		1,094,644 00	55,931,288 00
Oneida.....	722,602	65,645,124 98	65,645,124 98	6,723,788 00		6,723,788 00	72,368,912 98
Onondaga.....	452,590	131,776,150 00	131,776,150 00	6,030,792 00		6,030,792 00	137,806,942 00
Ontario.....	398,694	31,601,016 00	31,601,016 00	2,352,732 00		2,352,732 00	33,953,748 00
Orange.....	476,282	42,814,778 00	42,814,778 00	2,554,980 00		2,554,980 00	45,369,758 00
Orleans.....	239,414	17,397,695 00	17,397,695 00	801,026 00		801,026 00	17,998,721 00
Oswego.....	564,378	26,974,091 00	26,974,091 00	1,266,893 00		1,266,893 00	28,240,984 00
Otsego.....	606,187	20,506,015 00	20,506,015 00	1,704,326 00		1,704,326 00	22,210,341 00
Putnam.....	132,666	10,965,278 00	10,965,278 00	1,000,525 00		1,000,525 00	11,965,803 00
Rensselaer.....	388,930	77,117,355 50	77,117,355 50	4,089,021 00		4,089,021 00	81,206,376 50
Rockland.....	97,024	24,877,787 00	24,877,787 00	802,319 00		802,319 00	25,780,106 00
St. Lawrence.....	1,660,836.03	41,137,308 00	41,137,308 00	2,805,690 00	216,000	2,589,690 00	43,726,998 00
Saratoga.....	499,463	26,532,800 00	26,532,800 00	720,860 53		720,860 53	27,253,660 53
Schenectady.....	115,203	50,614,406 23	50,614,406 23	2,530,866 53		2,530,866 53	53,145,272 76
Schoharie.....	376,304	10,863,601 00	10,863,601 00	671,210 00		671,210 00	11,534,811 00
Schuyler.....	199,835	6,590,710 00	6,590,710 00	409,795 00		409,795 00	7,000,505 00
Seneca.....	199,110	15,341,923 00	15,341,923 00	780,189 00		780,189 00	16,122,112 00
Steuben.....	832,293	39,457,729 00	39,457,729 00	1,743,555 00		1,743,555 00	41,201,284 00
Suffolk.....	523,729	66,184,286 00	66,184,286 00	2,967,900 00		2,967,900 00	69,152,186 00
Sullivan.....	603,808	6,548,252 36	6,548,252 36	112,550 00		112,550 00	6,660,802 36
Tioga.....	314,688	13,118,484 00	13,118,484 00	899,456 00		899,456 00	14,017,940 00
Tompkins.....	292,791	17,579,490 00	17,579,490 00	925,500 00		925,500 00	18,504,990 00
Ulster.....	663,331	27,367,816 00	27,367,816 00	692,715 00		692,715 00	28,060,531 00
Warren.....	498,672	9,904,178 00	9,904,178 00	564,415 00		564,415 00	10,468,593 00
Washington.....	490,049	19,581,484 00	19,581,484 00	1,321,990 00		1,321,990 00	20,903,474 00
Wayne.....	352,140	24,999,058 00	24,999,058 00	1,002,930 00		1,002,930 00	26,001,988 00
Westchester.....	231,053	272,997,565 00	272,997,565 00	10,869,951 00		10,869,951 00	283,867,516 00
Wyoming.....	370,195	15,435,579 00	15,435,579 00	946,643 00		946,643 00	16,382,222 00
Yates.....	205,648	10,507,127 00	10,507,127 00	538,525 00		538,525 00	11,045,652 00
Total.....	28,334,516.10	\$9,117,352,938 09	\$9,117,352,938 09	\$550,081,115 36	\$1,315,272	\$548,765,843 36	\$9,666,118,681 45

ULATION.

amount of taxes levied in the several counties of the State of New York, at their annual meeting in the year 1908.

Amount of town taxes.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
\$64,461 90	\$1,194,873 91	\$559,214 20	\$6,813 18	\$1,825,363 19	\$7,388,205 06	\$73,882 05
151,485 21		67,162 84	1,158 31	219,806 36	1,238,175 63	12,381 75
79,887 66	22,975 49	186,748 23	2,598 92	291,810 30	1,294,228 55	12,942 29
160,143 60	2,952 87	80,000 00	1,789 98	244,888 45	1,948,782 69	19,487 56
80,312 81		190,015 36	2,280 13	279,208 30	1,021,235 58	10,212 36
159,761 76		122,686 54	3,085 26	285,532 56	1,882,741 95	18,827 41
60,514 45	34,306 30	109,838 89	1,891 32	206,548 96	1,945,002 08	8,456 00
62,192 40		73,890 11	1,111 15	136,683 69	1,508,541 86	15,085 38
134,321 00	79,501 07	74,000 00	342 18	288,184 25	1,001,703 82	10,017 03
94,295 98	46,127 82	180,992 49	1,542 37	322,358 66	1,362,945 24	13,629 46
62,428 55	80,323 41	69,304 74	962 13	203,948 83	1,835,379 52	8,353 80
182,209 53		64,546 26	1,043 88	245,899 67	1,073,349 83	10,733 50
148,649 06	290,447 96	264,252 31	9,782 14	713,131 47	2,706,230 78	27,062 33
249,346 24		1,051,979 26	23,004 97	1,324,330 47	10,801,933 81	108,019 33
157,251 47		89,256 77	871 51	288,179 75	408,144 00	4,081 44
104,713 54		63,372 56	583 46	168,869 56	868,644 07	8,686 44
26,219 80	1,727 00	119,447 32	691 25	149,065 37	1,671,648 64	16,716 48
51,540 85		62,570 34	1,901 42	115,712 61	781,954 00	7,819 54
77,254 14		76,080 33	797 17	154,081 64	815,785 98	8,157 85
79,510 51		30,726 58	187 75	110,424 84		
91,385 15	4,386 94	132,682 35	2,185 87	290,050 31	1,918,280 71	19,182 75
165,616 04		111,699 10	3,807 26	290,322 40	1,628,000 00	16,280 00
69,943 60		32,000 00	844 75	102,688 35	1,237,500 00	2,375 00
107,637 74		92,126 13	1,690 20	203,254 07	524,037 09	5,240 36
128,002 73	24,851 31	80,238 94	1,352 41	234,445 39	756,265 06	7,562 06
274,779 12	125,116 69	625,616 60	11,456 29	1,046,968 70	5,289,715 00	52,867 15
119,261 43	650 14	88,150 04	1,252 39	209,394 00	2,346,548 00	23,465 48
137,785 22		435,547 25	8,062 39	581,424 86	1,549,209 00	15,492 09
	111,017,658 26	3,400,903 07	123,534 78	116,541,096 11	314,376,192 00	3,146,761 92
190,287 50	16,707 84	244,634 47	3,019 95	355,250 06	1,472,260 18	14,722 60
162,658 90	824,577 07	325,656 13	5,473 47	1,517,765 57	6,486,320 17	64,863 20
101,429 52	24,081 55	559,975 79	9,472 03	705,159 19	4,115,820 39	41,158 19
133,181 9		140,657 68	2,066 68	275,905 75	920,950 00	9,299 50
96,540 16	25,469 14	228,977 79	9,078 03	379,485 82	3,066,939 41	30,669 37
72,529 95		75,799 90	1,171 89	140,501 74	462,222 94	4,622 22
92,228 74	174,024 22	131,499 48	2,401 85	400,174 29	980,425 20	9,804 22
84,656 0		64,002 07	1,497 93	154,656 00	1,750,976 54	17,509 78
25,065 40		49,073 90	2,863 70	87,263 00	299,169 08	2,991 69
145,650 18		256,552 79	4,884 00	437,086 97	3,159,899 03	31,598 99
73,028 24		120,782 68	5,069 50	199,780 42	1,576,945 89	5,769 46
187,767 9		79,437 93	2,055 34	269,280 56	1,640,041 00	16,400 41
166,690 79		148,993 21	1,553 00	316,337 00	1,025,876 00	10,258 76
48,894 22	766,984 24	237,286 34	2,881 10	1,055,546 00	550,048 82	5,500 48
76,260 07		49,127 66	713 29	126,101 12	461,641 72	4,616 42
52,019 57		24,523 48	476 52	57,039 87		
54,162 29		44,387 93	990 29	99,540 51	264,004 37	3,640 04
178,029 82	17,569 14	147,184 22	2,260 51	345,063 69	1,191,407 13	11,914 07
225,876 82		155,692 41	12,574 84	494,044 07	1,676,417 00	16,764 17
87,863 18		73,802 34	402 23	162,067 75	177,265 15	1,773 65
78,857 01		45,200 00	942 57	124,999 58	653,821 30	6,538 21
51,742 53	8,135 11	44,336 10	1,250 24	105,463 98	910,947 26	9,109 45
211,022 55	254,627 04	203,863 52	1,866 16	671,179 07	2,021,120 44	20,211 16
83,617 79	103,279 70	115,863 95	476 45	502,737 89	1,052,592 24	10,525 92
91,914 61		120,000 00	1,069 97	212,924 58	1,146,607 73	11,466 07
99,908 555		64,675 93	1,573 92	166,158 40	920,801 00	9,208 01
546,479 50	2,354,558 15	754,581 22	55,752 51	3,711,371 38	3,827,098 24	38,270 97
73,675 32		26,200 00	1,089 79	110,965 11	510,339 80	5,103 40
35,982 18		22,986 93	675 18	59,624 29	322,710 12	3,227 39
\$6,608,162 96	\$117,525,922 47	\$15,341,249 46	\$349,767 59	\$140,025,102 78	\$409,451,878 21	\$4,094,518 15

APPENDIX B

TAX LAW

TAX LAW

AN ACT in relation to taxation, constituting chapter sixty (60)
of the consolidated laws.

TAX LAW

- Article 1. Taxable property and place of taxation (§§ 1-15).
2. Mode of assessment (§§ 20-49).
 3. Equalization of assessment and levy of tax (§§ 50-63).
 4. Collection of taxes (§§ 69-95).
 5. Collection of nonresident taxes (§§ 100-109).
 6. Sales by comptroller for unpaid taxes and redemption of lands (§§ 120-143).
 7. Sales by county treasurers for unpaid taxes and redemption of lands (§§ 150-160).
 8. State board of tax commissioners and state board of equalization (§§ 170-178).
 9. Corporation tax (§§ 180-207).
 10. Taxable transfers (§§ 220-245).
 11. Tax on mortgages (§§ 250-264).
 12. Tax on transfers of stock (§§ 270-279).
 13. Procedure (§§ 290-307).
 14. Laws repealed; when to take effect (§§ 320, 321).

ARTICLE 1

Taxable Property and Place of Taxation

- Section
1. Short title.
 2. Definitions.
 3. Property liable to taxation.
 4. Exemption from taxation.
 5. Taxation of lands sold or leased by the state.
 6. No deduction allowed for indebtedness fraudulently contracted.
 7. When property of nonresidents is taxable.
 8. Place of taxation of property of residents.
 9. Place of taxation of real property.
 10. Taxation of real property divided by line of tax district.
 11. Place of taxation of property of corporations.
 12. Taxation of corporate stock.
 13. Stockholders of bank taxable on shares.
 14. Place of taxation of individual bank capital.
 15. Report of exempt property.

§ 1. Short title. This chapter shall be known as the "Tax Law."

§ 2. Definitions. 1. "Tax district" as used in this chapter, means a political subdivision of the state having a board of assessors authorized to assess property therein for state and county taxes.

2. "County treasurer" includes any officer performing the duties devolving upon such office under whatever name.

3. The terms "land," "real estate," and "real property," as used in this chapter, include the land itself above and under water, all buildings and other articles and structures, substructures and superstructures, erected upon, under or above, or affixed to the same; all wharves and piers, including the value of the right to collect wharfage, crantage or dockage thereon; all bridges, all telegraph lines, wires, poles and appurtenances; all supports and inclosures for electrical conductors and other appur-

tenances upon, above and under ground; all surface, underground or elevated railroads, including the value of all franchises, rights or permission to construct, maintain or operate the same in, under, above, on or through, streets, highways or public places; all railroad structures, substructures and superstructures, tracks and the iron thereon; branches, switches and other fixtures permitted or authorized to be made, laid or placed in, upon, above or under any public or private road, street or ground; all mains, pipes and tanks laid or placed in, upon, above or under any public or private street or place for conducting steam, heat, water, oil, electricity or any property, substance or product capable of transportation or conveyance therein or that is protected thereby, including the value of all franchises, rights, authority or permission to construct, maintain or operate, in, under, above, upon, or through, any streets, highways or public places, any mains, pipes, tanks, conduits or wires, with their appurtenances, for conducting water, steam, heat, light, power, gas, oil or other substance, or electricity for telegraphic, telephonic or other purposes; all trees and underwood growing upon land, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to the state. A franchise, right, authority or permission specified in this subdivision shall for the purpose of taxation be known as a "special franchise." A special franchise shall be deemed to include the value of the tangible property of a person, copartnership, association or corporation situated in, upon, under or above any street, highway, public place or public waters in connection with the special franchise. The tangible property so included shall be taxed as a part of the special franchise. No property of a municipal corporation shall be subject to a special franchise tax.

4. The term "special franchise" shall not be deemed to include the crossing of a street, highway or public place outside the limits of a city or incorporated village where such crossing is less than two hundred and fifty feet in length, unless such crossing be the

continuation of an occupancy of another street, highway or public place. This subdivision shall not apply to any elevated railroad.

5. The terms "personal estate," and "personal property," as used in this chapter, include chattels, money, things in action, debts due from solvent debtors, whether on account, contract, note, bond or mortgage; debts and obligations for the payment of money due or owing to persons residing within this state, however secured or wherever such securities shall be held; debts due by inhabitants of this state to persons not residing within the United States for the purchase of any real estate; public stocks, stocks in moneyed corporations, and such portion of the capital of incorporated companies, liable to taxation on their capital, as shall not be invested in real estate.

§ 3. Property liable to taxation. All real property within this state, and all personal property situated or owned within this state, is taxable unless exempt from taxation by law.

§ 4. Exemption from taxation. The following property shall be exempt from taxation:

1. Property of the United States.
2. Property of this state other than its wild or forest lands in the forest preserve.

3. Property of a municipal corporation of the state held for a public use, including real property held or used for cemetery purposes, and all lots and plats therein conveyed by the municipal corporation as places for the burial of the dead, except the portion of municipal property not within the corporation.

4. The lands in any Indian reservation owned by the Indian nation, tribe or band occupying them.

5. All property exempt by law from execution, other than an exempt homestead. But real property purchased with the proceeds of a pension granted by the United States for military or naval services, and owned and occupied by the pensioner, or by his wife or widow, is subject to taxation as herein provided. Such property shall be assessed in the same manner as other real property in the tax districts. At the meeting of the assessors to

hear the complaints concerning assessments, a verified application for the exemption of such real property from taxation may be presented to them by or on behalf of the owner thereof, which application must show the facts on which the exemption is claimed, including the amount of pension money used in or toward the purchase of such property. If the assessors are satisfied that the applicant is entitled to the exemption, and that the amount of pension money used in the purchase of such property equals or exceeds the assessed valuation thereof, they shall enter the word "exempt" upon the assessment-roll opposite the description of such property. If the amount of such pension money used in the purchase of the property is less than the assessed valuation, they shall enter upon the assessment-roll the words "exempt to the extent of.....dollars" (naming the amount) and thereupon such real property, to the extent of the exemption entered by the assessors, shall be exempt from state, county and general municipal taxation, but shall be taxable for local school purposes, and for the construction and maintenance of streets and highways. If no application for exemption be granted, the property shall be subject to taxation for all purposes. The entries above required shall be made and continued in each assessment of the property so long as it is exempt from taxation for any purpose. The provisions herein, relating to the assessment and exemption of property purchased with a pension, apply and shall be enforced in each municipal corporation authorized to levy taxes.

6. Bonds of this state to be hereafter issued by the comptroller to carry out the provisions of chapter seventy-nine of the laws of eighteen hundred and ninety-five, chapter one hundred and forty-seven of the laws of nineteen hundred and three, chapter four hundred and sixty-nine of the laws of nineteen hundred and six, chapter seven hundred and eighteen of the laws of nineteen hundred and seven, and bonds of a municipal corporation heretofore issued for the purpose of paying up or retiring the bonded indebtedness of such corporation.

7. The real property of a corporation or association organized exclusively for the moral or mental improvement of men or women, or for religious, bible, tract, charitable, benevolent, missionary,

hospital, infirmary, educational, scientific, literary, library, patriotic, historical or cemetery purposes, or for the enforcement of laws relating to children or animals, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes, and the personal property of any such corporation shall be exempt from taxation. But no such corporation or association shall be entitled to any such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes, or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purposes be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association, or for any of its members or employees, or if it be not in good faith organized or conducted exclusively for one or more of such purposes. The real property of any such corporation or association entitled to such exemption held by it exclusively for one or more of such purposes and from which no rents, profits or income are derived, shall be so exempt, though not in actual use therefor by reason of the absence of suitable buildings or improvements thereon, if the construction of such buildings or improvements is in progress, or is in good faith contemplated by such corporation or association; or if such real property is held by such corporation or association upon condition that the title thereto shall revert in case any building not intended and suitable for one or more of such purposes shall be erected upon said premises or some part thereof. The real property of any such corporation not so used exclusively for carrying out thereupon one or more of such purposes but leased or otherwise used for other purposes, shall not be exempt, but if a portion only of any lot or building of any such corporation or association is used exclusively for carrying out thereupon one or more such purposes of any such corporation or association, then such lot or building shall be so exempt only to the extent of the value of the portion so used, and the remaining or other portion, to the extent of the value of such remaining or other portion, shall be subject to taxation;

provided, however, that a lot or building owned and actually used for hospital purposes, by a free public hospital, depending for maintenance and support upon voluntary charity, shall not be taxed as to a portion thereof leased or otherwise used for the purposes of income, when such income is necessary for, and is actually applied to the maintenance and support of such hospital, and further provided that the real property of any fraternal corporation, association or body created to build and maintain a building or buildings for its meeting or meetings of the general assembly of its members, or subordinate bodies of such fraternity and for the accommodation of other fraternal bodies or associations, the entire net income of which real property is exclusively applied or to be used to build, furnish and maintain an asylum or asylums, a home or homes, a school or schools, for the free education or relief of the members of such fraternity, or for the relief, support and care of worthy and indigent members of the fraternity, their wives, widows or orphans, shall be exempt from taxation, and provided also that the real estate owned by a free public library, situate in any village of the third or fourth class, shall not be taxed as to that portion thereof leased or otherwise used for purposes of income, when such income is necessary for and actually applied to the maintenance and support of such library. Property held by any officer of a religious denomination shall be entitled to the same exemptions, subject to the same conditions and exceptions, as property held by a religious corporation.

8. Real property of an incorporated association of present or former volunteer firemen actually and exclusively used and occupied by such corporation and not exceeding in value fifteen thousand dollars.

9. All dwelling-houses and lots of religious corporations while actually used by the officiating clergymen thereof, but the total amount of such exemption to any one religious corporation shall not exceed two thousand dollars. Such exemption shall be in addition to that provided by subdivision seven of this section.

10. The real property of an agricultural society permanently used by it for exhibition grounds.

11. The real property of a minister of the gospel or priest who is regularly engaged in performing his duties as such, or permanently disabled by impaired health from the performance of such duties, or over seventy-five years of age, and the personal property of such minister or priest, but the total amount of such exemption on account of both real and personal property shall not exceed fifteen hundred dollars.

12. All vessels registered at any port in this state and owned by an American citizen, or association, or by any corporation, incorporated under the laws of the state of New York, engaged in ocean commerce between any port in the United States and any foreign port, are exempted from all taxation in this state, for state and local purposes; and all such corporations, all of whose vessels are employed between foreign ports and ports in the United States, are exempted from all taxation in this state, for state and local purposes, upon their capital stock, franchises and earnings, until and including December thirty-first, nineteen hundred and twenty-two.

13. A bond, mortgage, note, contract, account or other demand, belonging to any person not a resident of this state, sent to or deposited in this state for collection; the products of another state owned by a nonresident of this state and consigned to his agent in this state for sale on commission for the benefit of the owner; moneys of a nonresident of this state, under the control or in the possession of his agent in this state, when transmitted to such agent for the purpose of investment or otherwise.

14. The deposits in any bank for savings which are due depositors, the accumulations in any domestic life insurance corporation, held for the exclusive benefit of the insured, other than real estate and stocks, now liable for taxation; the accumulations of any incorporated co-operative loan association upon the shares of such association held by any person; and personal property of any corporation, person, company or association transacting the business of fire, casualty or surety insurance in this state equal in value to the unearned premiums required by the laws of this state, or the regulations of its insurance department, to be charged as a liability.

15. Moneys collected in the course of the business of any corporation, association or society doing a life or casualty insurance business or both, upon the co-operative or assessment plan, and which are to be used for the payment of assessments, or for death losses or for benefits to disabled members.

16. The owner or holder of stock in an incorporated company liable to taxation on its capital, shall not be taxed as an individual for such stock.

17. The personal property in excess of one hundred thousand dollars of a mutual life insurance corporation incorporated in this state before April tenth, eighteen hundred and forty-nine.

18. Property real, from which no income is derived, and personal property, situated within any city of the first class and belonging to the medical society of any county, which county is either wholly or partly within such city and which society was heretofore incorporated under the provisions of chapter ninety-four, laws of eighteen hundred and thirteen, entitled "An act to incorporate medical societies for the purpose of regulating the practice of physic and surgery in this state," provided that such property is used for the purposes of such a society and not otherwise, and provided that such exemption of property for any society in the counties of Kings or New York shall not exceed one hundred and fifty thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

19. Property real from which no rent is derived and personal property, situated within any city of the first class and belonging to any incorporated pharmaceutical society of any county which is either wholly or partly within such city, which society has heretofore been or may hereafter be authorized and empowered by act of the legislature to establish and which has established or may hereafter establish, a college of pharmacy in such city; provided that such property is used for the purposes of such college and not otherwise, and provided also that the exemption of such property for any society in the counties of Kings and New York shall not exceed one hundred thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

20. The commissioners of the sinking fund or other chief financial board of any city of the first class, may, in their discretion, by resolution, exempt from taxation for local purposes the real and personal property, or any part of it, of a corporation or association organized to maintain an academy of music, if, in the opinion of such board, the interests of such city require the maintenance of such academy of music, and it shall appear that the property so exempted represents or was purchased with the proceeds of popular or general subscription for the erection of such academy of music. No property of such corporation or association shall be exempt, except the real property consisting of such academy of music and the furniture thereof, or personal property so subscribed and held for the purpose of constructing such academy of music. No such exemption shall be made for any year unless it shall appear that, during the preceding year, the corporation or association has not earned a net annual income upon the net cost of such academy and the furniture thereof. (Former sec. 4, subd. 7a without change.)

§ 5. Taxation of lands sold or leased by the state.

All lands which have been sold by the state, although not conveyed, shall be assessed in the same manner as if such purchaser were the actual owner. Where land is leased by the state such leasehold interest, except in cases where by the terms of the lease the state is to pay the taxes imposed upon the property leased, shall be assessed to the lessee or occupant in the tax district where the land is situated.

§ 6. No deduction allowed for indebtedness fraudulently contracted. No deduction shall be allowed in the assessment of personal property by reason of the indebtedness of the owner contracted or incurred in the purchase of nontaxable property or securities owned by him or held for his benefit, nor for or on account of any indirect liability as surety, guarantor, indorser or otherwise, nor for or on account of any debt or liability contracted or incurred for the purpose of evading taxation.

§ 7. When property of nonresidents is taxable.

1. Nonresidents of the state doing business in the state, either as

principals or partners, shall be taxed on the capital invested in such business, as personal property, at the place where such business is carried on, to the same extent as if they were residents of the state.

2. The personal property of nonresidents of the state having an actual situs in the state, and not forming a part of capital invested in business in the state, shall be assessed in the name of the owner thereof for the purpose of identification and taxed in the tax district where such property is situated, unless exempt by law. This subdivision shall not apply to money, or negotiable collateral securities, deposited by, or debts owing to, such nonresidents nor shall it be construed as in any manner modifying or changing the law imposing a tax on real estate mortgage securities.

§ 8. Place of taxation of property of residents.

Every person shall be taxed in the tax district where he resides when the assessment for taxation is made, for all personal property owned by him, or under his control as agent, trustee, guardian, executor or administrator. Where taxable personal property is in the possession or under the control of two or more agents, trustees, guardians, executors or administrators residing in different tax districts, each shall be taxed for an equal portion of the value of such property so held by them. Rents reserved in any lease in fee or for one or more lives or for a term more than twenty-one years and chargeable upon real property within the state, shall be taxable to the person entitled to receive the same, as personal property in the tax district where such real property is situated, and for the purpose of the taxation thereof such person is to be deemed a resident of such tax district. When a person shall have acquired a residence in a tax district, and shall have been taxed therein, such residence shall be presumed to continue for the purpose of taxation until he shall have acquired another residence in this state or shall have removed from this state. The residence of a person on July first shall be deemed his residence for the purpose of assessment and taxation during that year. If he shall have actually and in good faith

changed his residence after July first, and before August first in any year, from one tax district to another, and shall make proof to the assessors at or before their last meeting for the correction of the assessment-roll of such change of residence and that he is assessed in the tax district to which he has removed, his name and the assessment of his personal property shall be stricken from the assessment-roll of the tax district where he resided on July first. In case of any controversy as to the proper place of taxation within the state of any person, his residence for purposes of taxation may be determined by the state board of tax commissioners, subject to review by the court.

§ 9. Place of taxation of real property. When real property is owned by a resident of a tax district in which it is situated, it shall be assessed to him. When real property is owned by a resident outside the tax district where it is situated, and is occupied, and the occupant is a resident of the tax district, it shall be assessed to either the owner or occupant. If the occupant resides out of the tax district or if the land is unoccupied, it shall be assessed as nonresident, as hereinafter provided by article two. In all cases the assessment shall be deemed as against the real property itself, and the property itself shall be holden and liable to sale for any tax levied upon it.

§ 10. Taxation of real property divided by line of tax district. If a farm or lot is divided by a line between two or more tax districts it shall be assessed in the tax district in which the dwelling-house or other principal buildings are located, in the manner provided by section nine of this chapter, the same as though such farm or lot was wholly in such tax district, except that if the land is unoccupied or has not buildings thereupon, the portion of such farm, lot or tract of land lying in each district shall be separately assessed therein. If such land is situated in two or more counties and is wild and uncultivated and not occupied and used for agricultural purposes, the portions of such land lying in each county shall be separately assessed therein. If the boundary line of a tax district passes through a building, any

portion of which is used as a dwelling, the owner of such building, if occupying the same or residing in either tax district, and otherwise, the person occupying such building as a dwelling-house, may elect in which district such building and the adjacent land, owned, occupied and connected therewith shall be assessed, by serving a written notice of such election on the assessors of each tax district during the month of May; but if such election is not made, the property shall be assessed in the tax districts in which it is located.

§ 11. Place of taxation of property of corporations.

The real estate of all incorporated companies liable to taxation shall be assessed in the tax district in which the same shall lie, in the same manner as the real estate of individuals. All the personal estate of every incorporated company liable to taxation on its capital shall be assessed in the tax district where the principal office or place for transacting the financial concerns of the company shall be, or if such company have no principal office, or place for transacting its financial concerns, then in the tax district where the operations of such company shall be carried on. In the case of a toll bridge, the company owning such bridge shall be assessed in the tax district in which the tolls are collected; and where the tolls of any bridge, turnpike, or canal company are collected in several tax districts, the company shall be assessed in the tax district in which the treasurer or other officer authorized to pay the last preceding dividend resides.

§ 12. Taxation of corporate stock. The capital stock of every company liable to taxation, except such part of it as shall have been excepted in the assessment-roll or shall be exempt by law, together with its surplus profits or reserve funds exceeding ten per centum of its capital, after deducting the assessed value of its real estate, and all shares of stock in other corporations actually owned by such company which are taxable upon their capital stock under the laws of this state, shall be assessed at its actual value.

§ 13. Stockholders of bank taxable on shares. The stockholders of every bank or banking association organized under

the authority of this state, or of the United States, shall be assessed and taxed on the value of their shares of stock therein; said shares shall be included in the valuation of the personal property of such stockholders in the assessment of taxes in the tax district where such bank or banking association is located, and not elsewhere, whether the said stockholders reside in said tax district or not.

§ 14. Place of taxation of individual bank capital.

Every individual banker shall be taxable upon the amount of capital invested in his banking business in the tax district where the place of such business is located and shall, for that purpose, be deemed a resident of such tax district.

§ 15. Report of exempt property. It shall be the duty of the board of assessors of the several towns of this state, and the boards or officials charged with the duty of assessing property for the purposes of taxation in the several cities of the state, to furnish to the clerks of the boards of supervisors of their respective counties, or in the case of the city of New York, to the city clerk of that city, on or before the first day of August in each year, a full and complete list and statement of all property situated within their respective districts exempt from taxation under the laws of this state. Such list and statement shall be made on blanks furnished by the state board of tax commissioners, and in such form and to contain and set forth all the information relative to such property and the situation and value thereof, as may be required by the state board of tax commissioners, and to be verified in the same manner as assessments of property for the purposes of taxation, and in the city of New York by the chief deputy of the department of taxes and assessments. The state board of tax commissioners shall prepare and transmit to the clerk of the board of supervisors in each county and to the city clerk of the city of New York, a sufficient number of such blanks, on or before the first day of June in each year, and the clerks of the boards of supervisors and the city clerk of the city of New York shall forthwith, upon the receipt thereof, distribute the same among the

boards of assessors for use in preparing the statement herein required. And it shall be the duty of the clerk of the board of supervisors of each county and of the city clerk of the city of New York, to transmit such completed lists or statements to the state board of tax commissioners, on or before the first day of September in each year, and the state board of tax commissioners shall tabulate such statements, and on or before the first day of February in each year, cause to be published in their annual report to the legislature, a complete tabulated statement, based upon the statement so transmitted to the state board of tax commissioners, of all real estate in the several counties of the state which is exempt from taxation. Immediately upon the receipt of the completed reports by the various clerks of the boards of supervisors, and the city clerk of the city of New York, those officials shall prepare a tabulated statement of the returns received and shall post a copy thereof in a conspicuous place, and in all cities of the state cause a copy thereof to be published in the official paper or papers of said city twice, with an interval between publications of three weeks. The expense of such publication shall be a city charge and shall be audited and paid in the same manner as charges for other city notices are audited and paid.

ARTICLE 2

Mode of Assessment

- Section 20. Ascertaining facts for assessment.
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 35. Debts owing to nonresidents of the United States, how assessed.
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 41. Neglect or omission of duty by assessors.
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 44. Report to state board of tax commissioners.
 45. Hearing on special franchise assessment.
 46. Certiorari to review assessment.
 47. Tax commissioners to appear by counsel.
 48. Deduction from special franchise tax for local purposes.
 49. Special franchise tax not to affect other tax.

§ 20. Ascertaining facts for assessment. The assessors in each tax district may, by mutual agreement, divide it into convenient assessment districts not exceeding the number of such assessors. The assessors in each tax district shall annually between May first and July first, ascertain by diligent inquiry all the property and the names of all the persons taxable therein, except that in towns containing an incorporated village having a population of more than ten thousand inhabitants according to the last state census the assessors may have from April fifteenth until July first to ascertain the taxable property and names of persons taxable in such towns, and except that in towns containing an incorporated city having a population of more than ten thousand inhabitants according to the last state census, where said city so situated shall have its own separate board of assessors, the town assessors may have from May first to July first to ascertain the taxable property and names of persons taxable in such towns.

§ 21. Preparation of assessment-roll. They shall prepare an assessment-roll containing nine separate columns and shall, according to the best information in their power, set down:

1. In the first column the names of all the taxable persons in the tax district.

2. In the second column the quantity of real property taxable to each person with a statement thereof in such form as the commissioners of taxes shall prescribe.

3. In the third column the full value of such real property.

4. In the fourth column the full value of all the taxable personal property owned by each person respectively after deducting the just debts owing by him.

5. In the fifth column the value of taxable rents reserved and chargeable upon lands within the tax district, estimated at a principal sum, the interest of which, at the legal rate per annum, shall produce a sum equal to such annual rents and if payable in any other thing except money the value of the rents in money to be ascertained by them and the value of each rent assessed separately, and if the name of the person entitled to receive the rent assessed can not be ascertained by the assessors, it shall be assessed

against the tenant in possession of the real property upon which the rents are chargeable.

6. In the sixth column the value of the special franchise as fixed by the state board of tax commissioners.

7. In the seventh column the total value of the property above enumerated which is included within an incorporated village.

8. In the eighth column the amount of the tax levied against each person named therein.

9. In the ninth column the date of the payment of such tax.

§ 22. Assessment of state lands. All wild or forest land within the forest preserve and also all such lands owned by the state in the towns of Altona and Dannemora, county of Clinton, except the lands in the town of Dannemora upon which buildings and inclosures are erected and maintained by the state for the use of state institutions, together with said buildings thereon, shall be assessed and taxed at a like valuation and rate as similar lands of individuals within the counties where situated. On or before August first in every year the assessors of the town within which the lands so belonging to the state are situated shall file in the office of the comptroller and of the forest, fish and game commission, a copy of the assessment-roll of the town, which, in addition to the other matter now required by law, shall state and specify which and how much, if any, of the lands assessed are forest lands, and which and how much, if any, are lands belonging to the state; such statements and specifications to be verified by the oaths of a majority of the assessors. The comptroller shall thereupon and before the first day of September following, and after hearing the assessors and the forest, fish and game commission, if they or any of them so desire, correct or reduce any assessment of state lands which may be in his judgment an unfair proportion to the remaining assessment of land within the town, and shall in other respects approve the assessment and communicate such approval to the assessors. No such assessment of state lands shall be valid for any purpose until the amount of assessment is approved by the comptroller, and such approval attached to and deposited with the assessment-roll of the town, and therewith de-

livered by the assessors of the town, to the supervisor thereof or other officer authorized to receive the same from the assessors. No tax for the erection of a school-house or opening of a road shall be imposed on the state lands unless such erection or opening shall have first been approved in writing by the forest, fish and game commission.

§ 23. Banks to make report. The chief fiscal officer of every bank or banking association organized under the authority of this state, or of the United States, shall, on or before the first day of July, in each year, furnish the assessors of the tax district in which its principal office is located a statement under oath of the condition of such bank or banking association on the first day of June next preceding, stating the amount of its authorized capital stock, the number of shares and the par value of the shares thereof, the amount of stock paid in, the amount of its surplus and of its undivided profits, if any, a complete list of the names and residences of its stockholders and the number of shares held by each. In case of neglect or refusal on the part of any bank or banking association to report as herein prescribed, or to make other or further reports as may be required, such bank or banking association shall forfeit the sum of one hundred dollars for each failure, and the additional sum of ten dollars for each day such failure continues, and an action therefor shall be prosecuted by the county treasurer of the county in which such bank or banking association so neglecting or refusing to report is located, and in the city of New York by the receiver of taxes thereof. There shall, in addition to such report, be kept in the office of every such bank or banking association a full and correct list of the names and residences of all stockholders therein, and of the number of shares held by each, and such lists shall be subject to the inspection of the assessors at all times. The list of stockholders furnished by such bank or banking association shall be deemed to contain the names of the owners of such shares as are set opposite them, respectively, for the purpose of assessment and taxation.

§ 24. Bank shares, how assessed. In assessing the shares of stock of banks or banking associations organized under the

authority of this state or the United States, the assessment and taxation shall not be at a greater rate than is made or assessed upon other moneyed capital in the hands of individual citizens of this state. The value of each share of stock of each bank and banking association, except such as are in liquidation, shall be ascertained and fixed by adding together the amount of the capital stock, surplus and undivided profits of such bank or banking association and by dividing the result by the number of outstanding shares of such bank or banking association. The value of each share of stock in each bank or banking association in liquidation shall be ascertained and fixed by dividing the actual assets of such bank or banking association by the number of outstanding shares of such bank or banking association. The rate of tax upon the shares of stock of banks and banking associations shall be one per centum upon the value thereof, as ascertained and fixed in the manner hereinbefore provided, and the owners of the stock of banks and banking associations shall be entitled to no deduction from the taxable value of their shares because of the personal indebtedness of such owners, or for any other reason whatsoever. Complaints in relation to the assessments of the shares of stock of banks and banking associations made under the provisions of this article shall be heard and determined as provided in section thirty-seven of this chapter. The said tax shall be in lieu of all other taxes whatsoever for state, county or local purposes upon the said shares of stock, and mortgages, judgments and other choses in action and personal property held or owned by banks or banking associations the value of which enters into the value of said shares of stock shall also be exempt from all other state, county or local taxation. The tax herein imposed shall be levied in the following manner: The board of supervisors of the several counties shall, on or before the fifteenth day of December in each year, ascertain from an inspection of the assessment-rolls in their respective counties, the number of shares of stock of banks and banking associations in each town, city, village, school and other tax district, in their several counties, respectively, in which such shares of stock are taxable, the names of the banks issuing the same, respectively, and the assessed value

of such shares, as ascertained in the manner provided in this article and entered upon the said assessment-rolls, and shall forthwith mail to the president or cashier of each of said banks or banking associations a statement setting forth the amount of its capital stock, surplus and undivided profits, the number of outstanding shares thereof, the value of each share of stock taxable in said county, as ascertained in the manner herein provided, and the aggregate amount of tax to be collected and paid by such bank and banking association, under the provisions of this article. A certified copy of each of said statements shall be sent to the county treasurer. It shall be the duty of every bank or banking association to collect the tax due upon its shares of stock from the several owners of such shares, and to pay the same to the treasurer of the county wherein said bank or banking association is located, and in the city of New York to the receiver of taxes thereof on or before the thirty-first day of December in said year; and any bank or banking association failing to pay the said tax as herein provided shall be liable by way of penalty for the gross amount of the taxes due from all the owners of the shares of stock, and for an additional amount of one hundred dollars for every day of delay in the payment of said tax. Every bank or banking association so paying the taxes due upon the shares of its stock shall have a lien on the shares of stock, and on all property of the several share owners in its hands, or which may at any time come into its hands, for reimbursement of the taxes so paid on account of the several shareholders, with legal interest; and such lien may be enforced in any appropriate manner. The tax hereby imposed shall be distributed in the following manner: The board of supervisors of the several counties shall ascertain the tax rate of each of the several town, city, village, school and other tax districts in their counties, respectively, in which the shares of stock of banks and banking associations shall be taxable, which tax rates shall include the proportion of state and county taxes levied in such districts, respectively, for the year for which the tax is imposed, and the proportion of the tax on bank stock to which each of said districts shall be respectively entitled shall be ascertained

by taking such proportion of the tax upon the shares of stock of banks and banking associations, taxable in such districts, respectively, under the provisions of this chapter as the tax rate of such tax district shall bear to the aggregate tax rates of all the tax districts in which said shares of stock shall be taxable. The clerks of the several cities, villages and school districts to which any portion of the tax on shares of stock of banks and banking associations is to be distributed under this section shall, in writing and under oath, annually report to the board of supervisors of their respective counties, during the first week of the annual session of such board, the tax rate of such city, village and school district for the year prior to the meeting of each such board. The said board of supervisors shall issue their warrant or order to the county treasurer on or before the fifteenth day of December in each year, setting forth the number of shares of bank stock taxable in each town, city, village, school and other tax district in said county, in which said shares of stock shall be taxable, the tax rate of each of said tax districts for said year, the proportion of the tax imposed by this chapter to which each of said tax districts is entitled, under the provisions hereof, and commanding him to collect same, and to pay to the proper officer in each of such districts the proportion of such tax to which it is entitled under the provisions of this chapter. The said county treasurer shall have the same powers to enforce the collection and payment of said tax as are possessed by the officers now charged by law with the collection of taxes, and the said county treasurer shall be entitled to a commission of one per centum for collecting and paying out said moneys, which commission shall be deducted from the gross amount of said tax before the same is distributed. In issuing their warrants to the collectors of taxes, the board of supervisors shall omit therefrom assessments of and taxes upon the shares of stock of banks and banking associations. Provided, that, in the city of New York the statement of the bank assessment and tax herein provided for shall be made by the board of tax commissioners of said city, on or before the fifteenth day of December in each

year, and by them forthwith mailed to the respective banks and banking associations located in said city, and a certified copy thereof sent to the receiver of taxes of said city. The tax shall be paid by the respective banks in said city to the said receiver of taxes on or before the thirty-first day of December in said year. and said tax shall be collected by the said receiver of taxes and shall be by him paid into the treasury of said city to the credit of the general fund thereof. This section is not to be construed as an exemption of the real estate of banks or banking associations from taxation. No shares of stock of such banks and banking associations, by whomsoever held, shall be exempt from the tax hereby imposed.

§ 25. Individual banker, how assessed. Every individual banker doing business under the laws of this state must report before the fifteenth day of June under oath to the assessors of the tax district in which any of the capital invested in such banking business is taxable, the amount of capital invested in such banking business in such tax district on the first day of June preceding. Such capital shall be assessed as personal property to the banker in whose name such business is carried on.

§ 26. Notice of assessment to bank or banking association. The assessors of every tax district shall, within ten days after they have completed the assessment of the stock of a bank or banking association, give written notice to such bank or banking association of such assessment of the shares of its respective shareholders and no personal or other notice to such shareholders of such assessment is required.

§ 27. Reports of corporations. The president or other proper officer of every moneyed or stock corporation deriving an income or profit from its capital or otherwise shall, on or before June fifteenth, deliver to one of the assessors of the tax district in which the company is liable to be taxed and, if such tax district is in a county embracing a portion of the forest preserve, to the comptroller of the state, a written statement specifying:

1. The real property, if any, owned by such company, the tax district in which the same is situated and, unless a railroad corporation, the sums actually paid therefor.

2. The capital stock actually paid in and secured to be paid in, excepting therefrom the sums paid for real property and the amount of such capital stock held by the state and by any incorporated literary or charitable institution, and

3. The tax district in which the principal office of the company is situated or in case it has no principal office, the tax district in which its operations are carried on.

Such statement shall be verified by the officer making the same to the effect that it is in all respects just and true. If such statement is not made within twenty days after the fifteenth day of June, or is insufficient, evasive or defective, the assessors may compel the corporation to make a proper statement by mandamus.

§ 28. Penalty for omission to make statement. In case of neglect to furnish such statements within thirty days after the time above provided, the company so neglecting shall forfeit to the people of this state for each statement so omitted to be furnished, the sum of two hundred and fifty dollars, and it shall be the duty of the attorney-general to prosecute for such penalty upon information which shall be furnished him by the comptroller. Upon such statement being furnished and the costs of the suit being paid, the comptroller, if he shall be satisfied that such omission was not wilful, may, in his discretion, discontinue such suit.

§ 29. County clerks to furnish data respecting corporations. Between the first and fifteenth days of June in each year the county clerk in each county of the state, excepting counties containing a city of the second class and counties wholly situate within the corporate limits of a city, shall prepare from the records in his office and mail to each of the town clerks in his said county, a certified statement containing the names of every stock corporation, whose certificate of incorporation has been filed with him since his last preceding annual statements to said several town clerks, whose principal business

office or chief place of business is designated in its certificate of incorporation as being in such town or in any village or hamlet therein, together with the fact of such designation and the names and addresses of the directors of each such corporation so far as said county clerk can discover the same from the certificate of incorporation or from the latest certificate of election of directors of such corporation filed in his office. Each town clerk receiving such statement shall forthwith file the same in his office and mail a notice of such filing to each of the assessors of his town. (Former sec. 28a without change.)

§ 30. Assessment of real property of nonresident.

The real property of nonresidents of the tax districts shall be designated in a separate part of the assessment-roll and if it be a tract subdivided into lots or parts of a tract so subdivided, the assessors shall:

1. Designate it by its name, if known by one, or if not distinguished by a name or the name is unknown, state by what lands it is bounded.

2. Place in the first column the numbers of all unoccupied lots of any subdivided tract, without the names of the owner, beginning at the lowest number and proceeding in numerical order to the highest, but the entry of the name of the owner shall not affect the validity of the assessment.

3. In the second column and opposite the number of each lot, the quantity of land therein.

4. In the third column and opposite the quantity, the full value thereof.

5. If it be a part of a lot, the part must be distinguished by boundaries or in some other way by which it may be identified. If any such real property be a tract not subdivided or whose subdivisions can not be ascertained by the assessors, they shall certify in the roll that such tract is not subdivided, or that they can not obtain correct information of the subdivisions and shall set down in the proper column the quantity and valuation as herein directed. If the quantity to be assessed is a part only of a tract, that part, or the part not liable, must be particularly described. (Former sec. 29 without change.)

§ 31. Surveys and maps of nonresident real property. If the assessors shall deem it necessary to have an actual survey made, to ascertain the quantity of any lot or tract of nonresident real property divided by a town line, they shall notify the supervisor, who shall cause the necessary surveys to be made at the expense of the town. If a part only of a tract of real property is liable to taxation as nonresident and the assessors can not otherwise designate such part, they shall notify the supervisor of the town, who shall cause a survey and two manuscript maps to be made for the purpose of ascertaining the situation and quantity of such part. One of such maps shall be delivered to the county treasurer and by him be transmitted to the comptroller in case the county in which the land is situated embraces a part of the forest preserve; and in other counties it shall be retained by him. The other map shall be delivered to the assessors, who shall then complete the assessment of the tract and deposit the map in the town clerk's office for the information of future assessors. The expense of making such survey shall be immediately repaid to the supervisor out of the county treasury and added by the board of supervisors to the tax on such tract, distinguishing it from the ordinary tax. (Former sec. 30 without change.)

§ 32. Corporations, how assessed. The assessors shall assess corporations liable to taxation in their respective tax districts upon their assessment-rolls in the following manner:

1. In the first column the name of each corporation, and under its name the amount of its capital stock paid in and secured to be paid in; the amount paid by it for real property then owned by it wherever situated; the amount of all surplus profits or reserve funds exceeding ten per centum of its capital, after deducting therefrom the amount of said real property and the amount of its stock, if any, belonging to the state and to incorporated literary and charitable institutions.

2. In the second column the quantity of real property except special franchises owned by such corporation and situated within their tax district.

3. In the third column the actual value of such real property, except special franchises.

4. In the fourth column the amount of the capital stock paid in and secured to be paid in, and of all of such surplus profits or reserve funds as aforesaid, after deducting the sums paid out for all the real estate of the company, wherever the same may be situated, and then belonging to it, and the amount of stock, if any, belonging to the people of the state and to incorporated literary and charitable institutions.

5. In the fifth column the value of any special franchise owned by it as fixed by the state board of tax commissioners. (Former sec. 31 without change.)

§ 33. Assessment of agent, trustee, guardian or executor. If a person holds taxable property as agent, trustee, guardian, executor or administrator, he shall be assessed therefor as such, with the addition to his name of his representative character, and such assessment shall be carried out in a separate line from his individual assessment. (Former sec. 32 without change.)

§ 34. Assessment of omitted property. The assessors of any tax district shall, upon their own motion, or upon the application of any taxpayer therein, enter in the assessment-roll of the current year any property shown to have been omitted from the assessment-roll of the preceding year, at the valuation of that year, or if not then valued, at such valuation as the assessors shall determine for the preceding year, and such valuation shall be stated in a separate line from the valuation of the current year. (Former sec. 33 without change.)

§ 35. Debts owing to nonresidents of the United States, how assessed. Every agent in any county of a nonresident creditor having debts owing to him, taxable in any county of the state, shall annually, on or before June first, furnish to the county treasurer of the county where the debtor resides, a true and accurate statement verified by his oath, of such debts owing on the first day of May next preceding in each town or ward in such county. The county treasurer shall, immediately upon the receipt of such statement, make out and transmit to the assessors of every tax district in the county in which any such debtor resides, a copy of as much of such statement

as relates to the tax district of such assessors, with the name of the creditor. The assessors on receipt of such statement from the county treasurer shall, within the time in which they are required to complete the assessment-roll, enter therein the name of such nonresident creditor, and the aggregate amount due him in such tax district on the first day of May next preceding, in the same manner as other personal property is entered on the roll, adding the name of the debtor owing such debt. Any agent neglecting or refusing without good cause to furnish such statement to the county treasurer shall forfeit to the county in which the debtor resides the sum of five hundred dollars, recoverable by the district attorney, if the existence of such debts was known to the agent. (Former sec. 34 without change.)

§ 36. Notice of completion of assessment roll. The assessors shall complete the assessment-roll on or before the first day of August, and make out a copy thereof, to be left with one of their number, and forthwith cause a notice to be conspicuously posted in three or more public places in the tax district, stating that they have completed the assessment-roll, and that a copy thereof has been left with one of their number at a specified place, where it may be seen and examined by any person until the third Tuesday of August next following, and that on that day they will meet at a time and place specified in the notice to review their assessments. They shall also between the first and fifth day of August mail a notice to each corporation and person nonresident of their town, who has filed with the town clerk, on or before the fifteenth day of July preceding, a written demand therefor. Such notice shall specify each parcel of land assessed to said corporation or nonresident and the assessed valuation thereof. Upon application by any such nonresident owner of real estate, or by a corporation, having real estate in more than one tax district, the assessors shall fix a time subsequent to the third Tuesday in August, but not later than the thirty-first day of August, for a hearing and to review their assessment. In any city the notice shall conform to the requirements of the law regulating the time, place and manner of revising assessments in such city. During

the time specified in the notice the assessor with whom the roll is left shall submit it to the inspection of every person applying for that purpose. (Former sec. 35, as amended by L. 1909, ch. 403.)

§ 37. Hearing of complaints. The assessors shall meet at the time and place specified in such notice, and hear and determine all complaints in relation to such assessments brought before them, and for that purpose they may adjourn from time to time. Such complainants shall file with the assessors a statement, under oath, specifying the respect in which the assessment complained of is incorrect, which verification must be made by the person assessed or whose property is assessed, or by some person authorized to make such statement, and who has knowledge of the facts stated therein. The assessors may administer oaths, take testimony and hear proofs in regard to any such complaint and the assessment to which it relates. If not satisfied that such assessment is erroneous, they may require the person assessed, or his agent or representative, or any other person, to appear before them and be examined concerning such complaint, and to produce any papers relating to such assessment with respect to his property or his residence for the purpose of taxation. If any such person, or his agent or representative, shall wilfully neglect or refuse to attend and be so examined, or to answer any material question put to him, such person shall not be entitled to any reduction of his assessments. Minutes of the examination of every person examined by the assessors upon the hearing of any such complaint shall be taken and filed in the office of the town or city clerk. The assessors shall, after said examination, fix the value of the property of the complainant and for that purpose may increase or diminish the assessment thereof. (Former sec. 36 without change.)

§ 38. Correction and verification of tax-roll. When the assessors or a majority of them shall have completed their roll, they shall severally appear before any officer of their county authorized by law to administer oaths and shall severally make and subscribe before such officer an oath in the following form: "We, the undersigned, do severally depose and swear that we have set down in the foregoing assessment-roll all the real

estate situated in the tax district in which we are assessors, according to our best information; and that, with the exception of those cases in which the value of the said real estate has been changed by reason of proof produced before us, and with the exception of those cases in which the value of any special franchise has been fixed by the state board of tax commissioners, we have estimated the value of the said real estate at the sums which a majority of the assessors have decided to be the full value thereof; and, also, that the said assessment-roll contains a true statement of the aggregate amount of the taxable personal estate of each and every person named in such roll over and above the amount of debts due from such persons, respectively, and excluding such stocks as are otherwise taxable, and such other property as is exempt by law from taxation, at the full value thereof, according to our best judgment and belief," which oath shall be written or printed on said roll, signed by the assessors and certified by the officer. (Former sec. 37 without change.)

§ 39. Filing of roll and notice thereof. In cities the assessment-roll when thus completed and verified shall be filed on or before September first, in the office of the city clerk, there to remain for fifteen days for public inspection. The assessors shall forthwith cause a notice to be posted conspicuously in at least three public places in the tax district and to be published in one or more newspapers, if any, published in the city, that such assessment-roll has been finally completed and stating that it has been so filed and will be open to public inspection. At the expiration of such fifteen days, the city clerk shall deliver such roll to a supervisor of the tax district embraced therein. In towns, when the assessment-roll shall have been thus completed and verified, the assessors shall make two copies thereof, one of which shall be retained by them for the use of themselves and their successors in office, and the other of which, duly certified by the said assessors to be a copy of said assessment-roll, shall, on or before the fifteenth day of September, be filed in the office of the town clerk, and shall thereupon become a public record. The assessors shall forthwith cause a notice to be posted conspicuously in at least three public places in the tax district and to be published in one or more newspapers, if any, published in the town, that such as-

assessment-roll has been finally completed and stating that such certified copy has been so filed. The said original assessment-roll shall on or before the first day of October be delivered to a supervisor of the tax district embraced therein. Notwithstanding the provisions of this section, the board of supervisors of any county may determine the number of copies of the town assessment-rolls of the towns of such county to be made, by whom such copies shall be made, the date when the certified copy of the town assessment-roll shall be filed in the office of the town clerk, and the date when the original assessment-roll shall be delivered to the supervisor of the town. (Former sec. 38 without change.)

§ 40. Assessors to apportion valuation of railroad, telegraph, telephone or pipe line companies among school districts. The assessors of each town in which a railroad, telegraph, telephone or pipe line company is assessed upon property lying in more than one school district therein, shall, within fifteen days after the final completion of the roll, apportion the assessed valuation of the property of each of such corporations among such school districts. Such apportionment shall be signed by the assessors or a majority of them, and be filed with the town clerk within five days thereafter, and thereupon the valuation so fixed shall become the valuation of such property in such school district for the purpose of taxation. In case of failure of the assessors to act, the supervisor of the town shall make such apportionment on request of either the trustees of any school district or of the corporation assessed. The town clerk shall furnish the trustees a certified statement of the valuations apportioned to their respective districts. In case of any alteration in any school district affecting the valuation of such property, the officer making the same shall fix and determine the valuations in the districts affected for the current year. (Former sec. 39 without change of substance.)

§ 41. Neglect or omission of duty by assessors. The assessors, in the execution of their duties, shall use the forms and follow the instructions transmitted to them, from time to time, by the commissioners of taxes. If any assessor shall neglect or omit to perform any duty, the other assessors shall perform

such duty and shall certify upon the assessment-roll the name of the delinquent assessor, stating therein the cause of such omission, and the assessment-roll, when otherwise made and completed in accordance with the requirements of this article, shall be deemed to be the assessment-roll of all the assessors. If the assessors shall neglect to meet for the purpose of hearing grievances any person aggrieved by the assessment may appeal to the board of supervisors at its next meeting, which shall have the same power to review and correct such assessment as the assessors have under this article. If any assessor shall refuse or neglect to perform any duty or do any act required of him by this article, he shall forfeit to the county the sum of fifty dollars, to be recovered by the district attorney. (Former sec. 40 without change.)

§ 42. Abandonment of lot divisions. Whenever more than ten years shall have elapsed after the subdivision of any tract of land into lots, plots or sites, with or without proposed streets, the owner of such tract, or of any part thereof composed of two or more contiguous lots may, by an instrument in writing, duly executed and acknowledged and describing such land, disclaim and abandon such subdivision including any streets not opened, accepted or used by the public and which are not necessary for the use of an owner or occupant of any part of said tract; and thereupon such subdivision, as to the lands described in such instrument, shall be deemed abandoned and of no effect; and thereafter the lands described therein shall, for the purpose of taxation, be regarded as a single tract. If a map of such subdivision has been filed in the office of the county clerk or register of deeds, such instrument may be recorded in said office, and a notice of such record shall thereupon be indorsed by the clerk or register upon such map. This section shall not apply to a county embracing a portion of the forest preserve. (Former sec. 41 without change.)

§ 43. Assessment of special franchises. The state board of tax commissioners shall annually fix and determine the valuation of each special franchise subject to assessment in each city, town or tax district. After the time fixed for hearing complaints the tax commissioners shall finally determine the valuation of the special franchises, and shall file with the clerk of the city

or town in which said special franchise is assessed a written statement duly certified by the secretary of the board of the valuation of each special franchise assessed therein as finally fixed and determined by said board; such statement of valuation shall be filed with the town clerk of the respective towns within thirty days next preceding the first day of July in each year; and with the clerks of cities of the state within thirty days before the date set opposite the name of each city in the following schedule. In the city of New York such statement shall be filed with the department of taxes and assessments.

SCHEDULE OF DATES FOR FILING OF ASSESSMENTS OF SPECIAL FRANCHISES

NAME OF CITY.	DATE.
Rochester	April first
Gloversville	April first
Ithaca	April first
New York city	April first
Auburn	May first
Corning	June first
Hornell	June first
Oswego	June first
Jamestown	July first
Schenectady	July first
North Tonawanda	July first
Olean	July first
Syracuse	July first
Cohoes	July first
Ogdensburg	July first
Dunkirk	July first
Troy	July first
Rome	July first
Watertown	July first
Elmira	July first
Lockport	July first
Utica	July first
Poughkeepsie	July first
Little Falls	July first

NAME OF CITY.	DATE.
Watervliet	July first
Niagara Falls	July first
Kingston	July first
Newburgh	July first
Hudson	July first
Amsterdam	July first
Geneva	July first
Middletown	July first
Johnstown	July first
Fulton	July first
Plattsburgh	July first
Tonawanda	July first
Rensselaer	July first
Oneida	July first
Cortland	July first
Glens Falls	July first
Port Jervis	July first
Oneonta	July first
Yonkers	July first
Binghamton	September first
Albany	September first
Mount Vernon	October first
New Rochelle	October first
Buffalo	December first

Each city or town clerk shall, within five days after the receipt by him of the statement of assessment of a special franchise by the state board, deliver a copy of such statement certified by him to the assessors or other officers charged with the duty of making local assessments in each tax district in said city or town and to the assessors of villages and commissioners of highways within their respective towns and villages. The valuation of every special franchise as so fixed by the state board shall be entered by the assessors or other officers in the proper column of the assessment roll before the final revision and certification of such roll by them, and become part thereof with the same force and effect as if

such assessment had been originally made by such assessor or other officer. If a special franchise assessed in a town is wholly within a village, the valuation fixed by the state board for the town shall also be the valuation for the village. If a part only of such special franchise is in a village, or is in a village situated in more than one tax district, it shall be the duty of the village assessors to ascertain and determine what portion of the valuation of such franchise, as the same has been fixed by the state board, shall be placed upon the tax roll for village purposes. The valuation apportioned to the town shall be the assessed valuation for highway purposes, and in case part of such special franchise shall be assessed in a village and part thereof in a town outside a village, the town assessors shall meet on the third Tuesday in August in each year and apportion the valuation of such special franchises between such town outside the village and such village for highway purposes. The town assessors shall make an apportionment among school districts at the time and in the manner required by section forty of this chapter. The valuations so fixed by the state board shall be the assessed valuation on which all taxes based on such special franchise in the city, town or village for state, municipal, school or *highways purposes shall be levied during the next ensuing year. The assessors or other taxing officer, or other local officer in any city, town or village, or any state or county officer, shall on demand furnish to the state board of tax commissioners any information required by such board for the purpose of determining the value of a special franchise. (Former sec. 42, as amended by L. 1909, ch. 275.)

§ 44. Report to state board of tax commissioners.

Every person, copartnership, association or corporation subject to taxation on a special franchise, shall, within thirty days after such special franchise is acquired, make a written report to the state board of tax commissioners containing a full description of every special franchise possessed or enjoyed by such person, copartnership, association or corporation, a copy of the special law, grant.

* So in original.

ordinance or contract under which the same is held, or if possessed or enjoyed under a general law, a reference to such law, a statement of any condition, obligation or burden imposed upon such special franchise, or under which the same is enjoyed, together with any other information relating to the value of such special franchise, required by the state board. The state board of tax commissioners may from time to time require a further or supplemental report from any such person, copartnership, association or corporation, containing information and data upon such matters as it may specify. Every report required by this section shall have annexed thereto the affidavit of the president, vice-president, secretary or treasurer of the association or corporation, or one of the persons or one of the members of the copartnership making the same, to the effect that the statements contained therein are true. Such board may prepare blanks to be used in making the reports required by this section. Every person, copartnership, association or corporation failing to make the report required by this section, or failing to make any special report required by the state board of tax commissioners within a reasonable time specified by it, shall forfeit to the people of the state the sum of one hundred dollars for every such failure and the additional sum of ten dollars for each day that such failure continues, and shall not be entitled to review the assessment by certiorari, as provided by section forty-six of this chapter. (Former sec. 43 without change of substance.)

§ 45. Hearing on special franchise assessment. On making an assessment of a special franchise, the state board of tax commissioners shall immediately give notice in writing to the person, copartnership, association or corporation affected, and to each city or town in which such special franchise is subject to assessment, stating in substance that such assessment has been made, the total valuation of such special franchise, and the valuation thereof in each city, town or tax district; and that the board will meet at its office in the city of Albany on a day specified in such notice, which must not be less than twenty nor more than thirty days from the date of the notice, to hear and determine

any complaint concerning such assessment. But no notice need be given any such town unless the supervisor thereof shall at least fifteen days prior to the time fixed for such hearing file with said board a request in writing for notice thereof. Such notice must be served at least ten days before the day fixed for the hearing; and it may be served on a copartnership, association or corporation, by mailing a copy thereof to it at its principal office or place of business; and on a person, either personally or by mailing it to him at his place of business or last known place of residence; and on a city or town, by mailing it to the mayor of such city or the supervisor of such town at the address specified in such request. A city or town entitled to notice under this section shall have the right to be heard and to file affidavits and other proofs in respect to the valuation of such special franchise. Section thirty-seven of this chapter applies so far as practicable to a hearing by the state board of tax commissioners under this section. (Former sec. 44 without change of substance.)

§ 46. Certiorari to review assessment. An assessment of a special franchise by the state board of tax commissioners may be reviewed in the manner prescribed by article thirteen of this chapter, and that article applies so far as practicable to such an assessment, in the same manner and with the same force and effect as if the assessment had been made by local assessors; a petition for a writ of certiorari to review the assessment must be presented within fifteen days after the completion and filing of the assessment-roll, and the first posting or publication of the notice thereof as required by law. Such writ must run to and be answered by said state board of tax commissioners and no writ of certiorari to review any assessment of a special franchise shall run to any other board or officer unless otherwise directed by the court or judge granting the writ. An adjudication made in the proceeding instituted by such writ of certiorari shall be binding upon the local assessors and any ministerial officer who performs any duty in the collection of said assessment in the same manner as though said local assessors or officers had been parties to the proceeding. The state board of tax

commissioners on filing with the city, town or village clerk a statement of the valuation of a special franchise, shall give to the person, copartnership, association or corporation affected written notice that such statement has been filed, and such notice may be served on a copartnership, association or corporation by mailing a copy thereof to it at its principal office or place of business, and on a person either personally or by mailing it to him at his place of business or last known place of residence. (Former sec. 45 without change of substance.)

§ 47. Tax commissioners to appear by counsel.

In any proceeding for the review of an assessment of a special franchise made by the state board of tax commissioners, said state board of tax commissioners is authorized to appear by counsel to be designated by the attorney-general. The compensation of such counsel and the necessary and proper expenses and disbursements, including the expense of procuring the evidence of experts, incurred or made by him in the defense of such proceeding, and upon any appeals therein, shall when audited and allowed as are other charges against such tax district, be a charge upon the tax district upon whose rolls appears the assessment sought to be reviewed. Where, in one proceeding, there is reviewed the assessment of a special franchise in more than one tax district, separate accounts shall be rendered for said costs, expenses and disbursements to the proper officer of each of said tax districts and audited and allowed by him as aforesaid. For the purposes of this section, the city of New York shall be deemed one tax district. (Former sec. 45a without change.)

§ 48. Deduction from special franchise tax for local purposes. If, when the tax assessed on any special franchise is due and payable under the provisions of law applicable to the city, town or village in which the tangible property is located, it shall appear that the person, copartnership, association or corporation affected has paid to such city, town or village for its exclusive use within the next preceding year, under any agreement therefor, or under any statute requiring the same, any sum based upon a percentage of gross earnings, or any other income,

or any license fee, or any sum of money on account of such special franchise, granted to or possessed by such person, copartnership, association or corporation, which payment was in the nature of a tax, all amounts so paid for the exclusive use of such city, town or village except money paid or expended for paving or repairing of pavement of any street, highway or public place, shall be deducted from any tax based on the assessment made by the state board of tax commissioners for city, town or village purposes, but not otherwise; and the remainder shall be the tax on such special franchise payable for city, town or village purposes. The chamberlain or treasurer of a city, the treasurer of a village, the supervisor of a town, or other officer to whom any sum is paid for which a person, copartnership, association or corporation is entitled to credit as provided in this section, shall, not less than five nor more than twenty days before a tax on a special franchise is payable, make and deliver to the collector or receiver of taxes or other officer authorized to receive taxes for such city, town or village, his certificate showing the several amounts which have been paid during the year ending on the day of the date of the certificate. On the receipt of such certificate the collector, receiver or other officer shall immediately credit on the tax-roll to the person, copartnership, association or corporation affected the amount stated in such certificate, on any tax levied against such person, copartnership, association or corporation on an assessment of a special franchise for city, town or village purposes only, but no credit shall be given on account of such payment or certificate in any other year, nor for a greater sum than the amount of the special franchise tax for city, town or village purposes, for the current year; and he shall collect and receive the balance, if any, of such tax as required by law. (Former sec. 46 without change.)

§ 49. Special franchise tax not to affect other tax. The imposition or payment of a special franchise tax as provided in this chapter shall not relieve any association, copartnership or corporation from the payment of any organization tax

or franchise tax or any other tax otherwise imposed by article nine of this chapter, or by any other provision of law; but tangible property subject to a special franchise tax situated in, upon, under or above any street, highway, public place or public waters, as described in subdivision three of section two, shall not be taxable except upon the assessment made as herein provided by the state board of tax commissioners. (Former sec. 47 without change.)

ARTICLE 3**Equalization of Assessment and Levy of Tax**

Section 50. Equalization by board of supervisors.

51. Appointment of commissioners of equalization.
52. Examination of valuations.
53. Report to supervisors.
54. Description of real property of nonresidents.
55. Review of assessments against nonresident owners of rents reserved.
56. Correction of errors by board of supervisors.
57. Reassessment of property illegally assessed.
58. Levy of tax by supervisors.
59. Tax-roll and collector's warrant.
60. Statement of taxes upon certain corporations by clerk of supervisors.
61. Statement of valuation to be forwarded to comptroller.
62. Abstract of warrant to be furnished county treasurer.
63. Certain errors in roll to be corrected.

§ 50. Equalization by board of supervisors. 1. The board of supervisors of each county in this state, at its annual meeting, shall examine the assessment-rolls of the several tax districts in the county, for the purpose of ascertaining whether the valuations in one tax district bear a just relation to the valuations in all the tax districts in the county; and the board may increase or diminish the aggregate valuations of real estate in any tax district, by adding or deducting such sum upon the hundred, as may, in its opinion, be necessary to produce a just relation between all the valuations of real estate in the county; but it shall, in no instance, except as provided in subdivision two of this section, change the aggregate valuations of all the tax districts from the aggregate valuation thereof as made by the assessors.

2. The board of supervisors in any county of the state having a population of more than fifty-five thousand and less

than sixty thousand inhabitants according to the federal enumeration next preceding the passage of this chapter and which adjoins a city of the first class may, in its discretion, when examining the assessment-rolls of the several tax districts of the county, as above provided, exclude from the tax-rolls of said districts, to be prepared by said board, such parcels of real property as have been struck down to the county at a tax sale and not redeemed as provided in section one hundred and fifty-two of this chapter. No such properties shall be so excluded from said tax-rolls except by a resolution of said board adopted at an annual meeting by a vote of a majority of the members thereof. Whenever such real property is so excluded from the tax-rolls by the board the total of the assessed valuations of the real estate of the several tax districts, as the same appear on the completed tax-rolls, shall be the aggregate valuation of the taxable real estate in the county.

§ 51. Appointment of commissioners of equalization. The board of supervisors of any county of the state may by the concurring vote of a majority of all the supervisors elected to such board, resolve to appoint three persons to be commissioners of equalization of such county. They shall thereupon appoint such commissioners, two of whom shall be residents of such county and not members of the board of supervisors, and the third commissioner shall not be a resident of or a taxpayer in such county, but shall reside in the judicial district in which such county is situated. If there be one or more cities in such county one of such commissioners shall be a resident of such city or cities and one shall be a resident of the towns in such county outside of such city or cities. The commissioner appointed from such city or cities shall be named by the supervisors representing such city or cities, and the commissioner appointed from the towns outside of such city or cities shall be named by the supervisors representing such towns. Both such commissioners, including the third commissioner appointed from the judicial district outside of such county, shall be confirmed by a two-thirds vote of all the members of the board of supervisors. If, after such board has resolved to appoint

such commissioners of equalization, they are unable to agree upon the commissioners to be appointed as provided by this section, and such commissioners are not appointed before the first day of July, succeeding the time when such resolution was adopted, the clerk of such board shall apply to the county judge of such county certifying to him the fact that such resolution was adopted and such commissioners have not been appointed pursuant thereto, and such county judge shall appoint the commissioners subject to the provisions of this section relating to their places of residence. The term of office of each such commissioner shall be three years. Not more than one commissioner shall reside in the same town or city, and if a commissioner remove to a town or city in which another commissioner resides, the office of the commissioner so removing shall thereon become vacant. Such appointments shall be so made that not more than a majority of the commissioners belong to the same political party, and the other commissioner shall be chosen from the other political party polling in such county at the last general election either the highest or the next highest number of votes. If the office of any commissioner become vacant before the expiration of his term, such vacancy shall be filled, for the unexpired term, by the appointment of a person of the same political faith as his predecessor at the time of his appointment. Each commissioner shall be paid by the county for his services, a sum to be fixed by the board of supervisors, not exceeding the rate of four dollars per day, for the time necessarily and actually occupied in the performance of his duties, and his necessary and reasonable expenses incurred while absent from his home in the discharge of his duties, but the total amount paid to any commissioner for his services and expenses in any one year shall not exceed three hundred dollars. (Source. L. 1896, ch. 820, sec. 1, without change of substance.)

§ 52. Examination of valuations. Between the first day of September and the time of the annual meeting of the board of supervisors in each year, the commissioners shall examine the assessment-rolls of the several towns in their county and shall visit each town therein once in each alternate year between such dates, or once in each year when deemed necessary by them, for

the purpose of ascertaining whether the valuations in one town or ward bear a just relation to the valuations in all the towns and wards in the county, and they may increase or diminish the aggregate valuations of real estate in any town or ward by adding or deducting such sum upon the hundred as may, in their opinion, be necessary to produce a just relation between all the valuations of real estate in the county, but they shall in no instance reduce the aggregate valuations of all the towns and wards below the aggregate valuations thereof as made by the assessors. If the office of any commissioner become vacant before the expiration of his term, such vacancy shall be filled for the unexpired term by the appointment of a person of the same political faith as his predecessor at the time of his appointment. (Source. L. 1896, ch. 820, sec. 2, as amended by L. 1904, ch. 155, sec. 1 without change of substance.)

§ 53. Report to supervisors. On or before the fourth day of the annual meeting of the board of supervisors in each year the commissioners shall file with the clerk of such board of supervisors their report of the equalized valuations of real estate, signed by a majority of such commissioners, and the same shall be binding and conclusive on such board of supervisors as an equalization of the assessments of real estate for such year. (Source. L. 1896, ch. 820, sec. 3 without change of substance.)

§ 54. Description of real property of nonresidents. The board of supervisors of each county, at its annual meeting, shall examine the assessment-rolls of the several tax districts, and shall make such changes in the descriptions of the real property of nonresidents as may be necessary to render such descriptions sufficiently definite for the purposes of collection of taxes by sale thereof. If a sufficiently definite description can not be obtained during the session, the board shall cause the same to be obtained for the next annual session, and the property shall not be taxed until such description is obtained, and shall then be taxed for the year so omitted, in the manner provided for taxing omitted lands. (Former sec. 51 without change.)

§ 55. Review of assessments against nonresident owners of rents reserved. If an assessment of taxable rents shall have been made against any person in any tax dis-

trict of which he is not an actual resident, the board of supervisors of the county shall have the same power and authority in all respects, and it shall be its duty to correct such assessments as to the valuation of such rents and as to the gross amount for which such persons shall be assessed therefor, as the assessors of a tax district have as to the assessment of personal property of an actual resident of such tax district. The board may reduce the amount of any such assessment, if necessary, to make such assessment just when compared with the other assessments of property upon such roll. (Former sec. 52 without change.)

§ 56. Correction of errors by board of supervisors.

If it shall be made to appear to the board of supervisors of any county, upon the verified petition of the assessors of any tax district:

First. That any property taxable therein has, by any mistake in transcribing or copying the assessment-roll of the preceding year, been placed on the assessment-roll delivered to the supervisor at a valuation less than that actually appearing upon the original roll signed by the assessors, such board shall insert in the assessment-roll of the current year an assessment of the property upon the valuation equal to the difference between the actual valuation made by the assessors and the amount at which, by such mistake, the property was placed upon the roll of the preceding year, and tax the same at the rate per centum imposed upon property in such tax district in the year in which the mistake occurred.

Second. That any taxable property therein has been omitted from the assessment-roll of the preceding year, such board shall place the same on the roll of the current year at its valuation for the preceding year, to be fixed by the assessors in their petition, and shall tax the same at the rate per centum of the preceding year.

Third. That taxable property has been omitted from the assessment-roll for the current year, such board shall place the same thereon at a valuation to be fixed by the assessors in their petition, and shall tax the same at the rate per centum of the current year.

A copy of the petition under the second or third subdivision of this section, with a notice of the presentation thereof to the board of supervisors, shall be served personally on the person alleged to be liable to taxation for the land omitted from the assessment-roll, at least ten days before the meeting of the board of supervisors; and the board of supervisors shall take no action on such petition, unless proof of the personal service of such petition and notice be made to them by affidavit. The board of supervisors shall give to the person alleged to be liable to taxation for such omitted land, an opportunity to be heard, and on such hearing and review the board of supervisors shall have, as to such omitted property, all the powers of the assessors of a tax district in reviewing and correcting the assessment-roll. The whole amount of tax levied upon land or property omitted in the tax levy of the preceding year shall be deducted from the aggregate of taxation to be levied on the tax district for the current year before such tax is levied. (Former sec. 53 without change.)

§ 57. Reassessment of property illegally assessed.

Whenever by the final judgment of a court of competent jurisdiction, it appears to the board of supervisors that any property liable to taxation in any year was erroneously or illegally assessed, and that by reason of such erroneous or illegal assessment, such property did not become subject to taxation for such year, the board shall place the same on the roll of the current year at the valuation thereof, if any, fixed by the assessors for such preceding year; and in case no valuation was fixed by the assessors, such property shall be assessed by the board at such valuation as they may determine for the preceding year. Before fixing such valuation, the board of supervisors shall give to the owners of such property, at the time of the assessment by the board, a notice of at least five days and an opportunity to be heard, and on such hearing, the board shall have, as to such property, all the powers of the assessors of a tax district in reviewing and correcting an assessment-roll. Such property shall be taxed at the rate per centum of such preceding year. The whole amount of tax on property levied in pursuance of this section shall be

deducted from the aggregate of taxation to be levied on the tax district for the current year, before such tax is levied. (Former sec. 54 without change.)

§ 58. Levy of tax by supervisors. The board of supervisors of each county shall, at its annual meeting, levy the taxes for the county, including the state tax, upon the valuations as equalized by it and estimate and set down in a separate column in the assessment-roll of each tax district therein, opposite to the sums set down as the valuation of real and personal property or property of incorporated companies or of the taxable rents reserved, the sum to be paid as a tax thereon, including the state tax, as fixed by the comptroller. Such assessment-roll shall, when the warrant is annexed thereto, become the tax-roll of the tax district, and a copy thereof shall be delivered to the proper supervisor, who shall deliver it to the clerk of the proper city or town to be kept by him for its use. (Former sec. 55 without change.)

§ 59. Tax-roll and collector's warrant. On or before December fifteenth in each year, or such date as may be designated by a resolution of the board of supervisors of any county, not embracing a portion of the forest preserve not later, however, than the fifteenth day of April in each year, the board of supervisors shall annex to the tax-roll a warrant under the seal of the county, signed by the chairman and clerk of the board, commanding the collector of each tax district to whom the same is directed to collect from the several persons named in said tax roll the several sums mentioned in the last column thereof, opposite their respective names, except taxes upon the shares of stock of banks and banking associations, on or before the first day of the following February, where the same is annexed on or before the fifteenth of December, in each year, as above provided. But where, however, the time of annexing the same and performing the several duties herein imposed is deferred to a later date by resolution as aforesaid, then on or before the first day of June, following the said later date, and further commanding him to pay over on or before the said first day of February or first day of June, as the case may be, if he be a collector of a city or a division thereof, all

moneys so collected appearing on said roll to the treasurer of the county, or if he be a collector of a town:

1. To the commissioners of highways of the town, such sum as shall have been raised for the support of highways and bridges therein.

2. To the overseers of the poor of the town, such sum as shall have been levied, to be expended by such overseers for the support of the poor therein.

3. To the supervisor of the town, all the moneys levied therein, to defray any other town expenses or charges.

4. To the treasurer of the county, the residue of the money so to be collected.

If the law shall direct the taxes levied for any locality for special purpose in a city or town to be paid to any person or officer other than those named in this section, the warrant shall be varied so as to conform to such direction. The warrant shall authorize the collector to levy such taxes by distress and sale, in case of nonpayment. The corrected assessment-roll, or a fair copy thereof, shall be delivered by the board of supervisors to the collector of the tax district on or before December fifteenth, in each year, unless another date is designated by the board of supervisors in the manner above specified, then in that event, on or before such date so designated. (Former sec. 56 without change of substance.)

§ 60. Statement of taxes upon certain corporations by clerk of supervisors. The clerk of each board of supervisors shall, within five days after the tax warrant is completed, deliver to the county treasurer a statement showing the names, valuation of property and the amount of tax of every railroad corporation and telegraph, telephone and electric-light line in each tax district in the county, and on refusal or neglect so to do, shall forfeit to the county the sum of one hundred dollars, to be sued for by the district attorney in the name of the county. (Former sec. 57 without change.)

§ 61. Statement of valuation to be forwarded to comptroller. The clerk of each board of supervisors shall, on or before the second Monday in December, transmit to the

comptroller, in the form to be prescribed by such comptroller, a certificate or return of the aggregate assessed and equalized valuation of the real and personal estate in each tax district as the valuation of such real estate has been corrected by such board, and the amount of tax assessed thereon for town, city, school, county and state purposes. Also the aggregate assessed valuation of personal property classified as follows:

1. Property of resident natural persons assessed pursuant to section twenty-one.

2. Property held by agents, trustees, guardians, executors, or administrators assessed pursuant to sections eight and thirty-three.

3. Property of domestic corporations assessed pursuant to section twelve.

4. Property of nonresident natural persons assessed pursuant to subdivision one of section seven.

5. Property of nonresident natural persons assessed pursuant to subdivision two of section seven.

6. Property of foreign corporations assessed pursuant to section seven.

In the city of New York such report shall be made by the department of taxes and assessments. (Former sec. 58 without change of substance.)

§ 62. Abstract of warrant to be furnished county treasurer. On or before the twentieth day of December in each year, the clerk of the board of supervisors shall transmit to the treasurer of the county an abstract of the tax-rolls, stating the names of the collectors, the amount of money which each is to collect, the purpose for which it is to be collected, and the persons to whom and the time when it is to be paid. The county treasurer, on receiving such account, shall charge to each collector the amount to be collected by him. (Former sec. 59 without change.)

§ 63. Certain errors in roll to be corrected. The assessment of a nonresident parcel of real estate in the resident portion of the roll, the assessment of a resident parcel of real estate in the nonresident portion of the roll, an error in the name of the owner or occupant or the assessment of a parcel of

real estate to the name of a deceased person or to his estate, shall not render the assessment invalid or render the tax levied on the valuation of said real estate invalid. The board of supervisors of each county may at any time before levying the tax as provided in this article, at the request of the supervisor of the tax district in which the real estate is situated, correct any errors which may come to his knowledge in the assessment of any parcel of real estate in his district, in either of the cases mentioned in this section. (Former sec. 60 without change of substance.)

ARTICLE 4**Collection of Taxes**

- Section 69. Notice by collector.
70. Notice to nonresidents.
71. Collection of taxes.
72. Collection of taxes assessed against stocks in banks and banking associations.
73. Payment of taxes by railroad and certain other corporations.
74. Enforcement of tax against telegraph, telephone and electric-light lines.
75. Collection of taxes on rents reserved.
76. Collection of unpaid taxes on debts owing to nonresidents of the United States.
77. Return of warrant for collection of taxes on debts owing to nonresidents; neglect to make return.
78. Remedy of tenant for taxes paid by him.
79. Payment of taxes on part of lot.
80. Payment of taxes on state lands in forest preserve.
81. Fees of collector.
82. Return by collector of unpaid taxes.
83. Return when collection has been enjoined.
84. Payment of money collected.
85. Extension of time for collection.
86. Appointment of collector in case of vacancy.
87. When sheriff shall execute collector's warrant.
88. Satisfaction of collector's bond.
89. Unpaid taxes on resident real property to be reassessed.
90. Payment to creditors of the county.
91. Payment of state tax.
92. Accounts of county treasurer with comptroller.
93. Losses by default of collector or treasurer.
94. Receipts for taxes.
95. Article, how applicable.

§ 69. Notice by collector. Every collector, upon receiving a tax-roll and warrant, shall forthwith cause notice of the reception thereof to be posted in five conspicuous places in the tax district, specifying one or more convenient places in such tax district, where he will attend from nine o'clock in the forenoon until four o'clock in the afternoon, at least three days, and if in a city, at least five days, in each week for thirty days from the date of the notice, which shall be the date of the posting or first publication thereof, which days shall be specified in such notice, for the purpose of receiving the taxes assessed upon such roll. The collector shall attend accordingly, and any person may pay his taxes to such collector at the time and place so designated, or at any other time or place. In a city, the notice in addition to being posted shall be published once in each week, for two weeks successively, in a newspaper published in such city. On the written demand of a nonresident owner of real property included in such tax-roll, and the payment by such owner to the collector of the sum of twenty-five cents, the collector shall within twenty-four hours after the receipt of such demand mail in a postpaid envelope directed to such nonresident owner, to the address to be furnished in such demand, a statement of the amount of taxes assessed against such property with a notice of the dates and places fixed by him for receiving taxes. (Former sec. 70 without change of substance.)

§ 70. Notice to nonresidents. A person or corporation who is the owner of, or liable to assessment for, an interest in real property situated and liable to assessment and taxation in a town in which he or it is not actually a resident may file with the town clerk of such town a notice stating his name, residence and post office address, or in case of a corporation, its principal office, a description of the premises sufficient to identify the same, and if situated in a village or school district, the name of each such village and number and designation of each such school district. Such notice shall be valid and continue in effect until cancelled by such person or corporation. The town clerk shall, within five days after the delivery of the warrants for the collection of taxes in such tax districts, furnish to the collectors of the town, and the

collector of each village and school district in which such real property is situated, and such collectors shall within such time apply for, a transcript of all notices so filed, and each of such collectors shall within five days after the receipt of such transcripts mail to each person or corporation filing such notice, at the post office address stated therein, a statement of the amount of taxes due on said property and the times and places at which the same may be paid. In case said statement shall not be furnished as herein provided, such person or corporation shall not be liable for fees for collection in excess of one per centum. Upon the filing of such notice the town clerk shall be entitled to receive a fee of one dollar from the person or corporation offering such notice, which shall be in full for all services rendered hereunder. (Former sec. 70a, as amended by L. 1909, ch. 207.)

§ 71. Collection of taxes. After the expiration of such period of thirty days, the collector shall call, at least once, on every person taxed upon such roll whose taxes are unpaid, at his usual place of residence, if he is an actual inhabitant of such tax district, and demand payment of the taxes charged to him on his property. If any person shall neglect or refuse to pay any tax imposed on him, the collector shall levy upon any personal property in the county belonging to or in the possession of any person who ought to pay the tax, and cause the same to be sold at public auction for the payment of such tax, and the fees and expenses of collection; and no claim of property to be made thereto by any other person shall be available to prevent such sale. Public notice of the time and place of sale of the property to be sold shall be given by posting the same in at least three public places in the tax district where the sale is to be made, at least six days previous thereto. If the proceeds of such sale shall be more than the amount of such tax, the fees of the collection and the expenses of the sale, the surplus shall be paid to the person against whom the tax was assessed. If any other person shall claim the surplus, on the ground that the property sold belonged to him, and such claim be admitted by the person for the payment of whose tax the sale was made, such surplus shall be paid to such other person. If such claim be contested by the person for the payment of whose tax the

property was sold, such surplus shall be paid over by the collector to the supervisor of the town, who shall retain the same until the rights of the parties thereto shall be determined by due course of law, or by agreement in writing made by them and filed with the supervisor. The collector upon payment of the taxes shall state in the column of the tax-roll provided therefor, the date of such payment, and shall write his name after such date.

§ 72. Collection of taxes assessed against stocks in banks and banking associations. Every bank or banking association shall retain any dividend until the delivery to the collector of the tax-roll and warrant of the current year, and within ten days after such delivery shall pay to such collector so much of such dividend as may be necessary to pay any unpaid taxes assessed on the stock upon which such dividend is declared. In case the owner of such stock resides in a place other than where the bank or banking association is located, the same power may be exercised in collecting the tax so assessed as is given in case a person has removed from a tax district in which the assessment was made. The tax so assessed shall be and remain a lien on the shares of stock against which it is assessed till the payment of such tax, and if the stock is transferred it shall be subject to such lien. The collector or county treasurer may foreclose such lien in any court of record, and collect from the avails of the sale of the stock the tax assessed against the same. In addition thereto, the same remedy may be had for the collection of the tax on such shares as is now provided by law for enforcing payment of personal tax against residents.

§ 73. Payment of taxes by railroad and certain other corporations. Any railroad, telegraph, telephone or electric-light company may, within thirty days after receipt of notice by the county treasurer from the clerk of the board of supervisors, pay its tax, with one per centum fees, to the county treasurer, who shall credit the same with such fees to the collector of the tax district, unless otherwise required by law. If not so paid the county treasurer shall notify the collector of the tax district where it is due, and he shall then proceed to collect under his warrant.

Until such notice from the treasurer the collector shall not enforce payment of such taxes, but may receive the same, with the fees allowed by law, at any time.

§ 74. Enforcement of tax against telegraph, telephone and electric-light lines. Collection of tax against a telegraph, telephone or electric-light line may be enforced by sale of the instruments and batteries connected with such line, and in case there is not sufficient personal property, together with such instruments and batteries, to pay such tax and the percentage due the collector, he shall return a statement thereof to the county treasurer as other unpaid taxes are returned, and the county treasurer shall proceed to sell such part of the line in the tax district where the tax was levied as may be necessary to satisfy the unpaid taxes and percentage, in the manner now provided by law for the sale of lands on execution, and upon such sale shall execute to the purchaser a conveyance of such part of said line, and the purchaser shall thereupon become the owner thereof. Nothing herein contained shall be construed to prevent collection of such taxes by any procedure now provided by law.

§ 75. Collection of taxes on rents reserved. If any tax upon any such tax-roll upon rents reserved is not paid, the collector shall collect the same by levy and sale of the personal property of the persons against whom the tax is levied, which may be found within the county. If no sufficient personal property belonging to such person can be found in the county, the collector shall collect such tax of the tenant or lessee in possession of the premises, on which the rent is reserved, in the same manner as if such tax had been assessed against such tenant or lessee. Every such tenant or lessee paying any such tax, or of whom any such tax shall be collected, shall be entitled to have the amount thereof, with interest, deducted from the amount of rent reserved upon such premises, which may be due or may thereafter become due thereon, or may maintain an action to recover the same.

§ 76. Collection of unpaid taxes on debts owing to nonresidents of the United States. If it shall appear by

the return of any collector that any tax imposed upon a debt owing to a person residing out of the United States remains unpaid, the county treasurer shall, after the expiration of twenty days from such return, issue his warrant to the sheriff of any county in this state where any debtor of any such nonresident creditor may reside, commanding him to make of the real and personal property of such nonresident the amount of such tax, to be specified in a schedule annexed to the warrant, with his fees and the sum of one dollar for the expense of issuing such warrant, and to return the warrant to the treasurer issuing the same, and to pay over to him the money which shall be collected by virtue thereof, except the sheriff's fees, by a day therein to be specified within sixty days from the date thereof. The taxes upon several debts owing to a nonresident shall be included in one warrant. The taxes upon several debts owing to different nonresidents may be included in the same warrant, and the sheriff shall be directed to levy the sum specified in the schedule annexed, upon the real and personal property of the nonresidents, respectively, opposite to whose names, respectively, such sums shall be written, with fifty cents for the expenses of the warrant. Such warrant shall be a lien upon and shall bind the real and personal property of the nonresidents against whom issued from the time an actual levy shall be made upon any property by virtue thereof, and the sheriff to whom the warrant shall be directed shall proceed upon the same, in all respects, with like effect, and in the same manner, as prescribed by law in respect to execution against property issued upon judgment rendered in the supreme court, and shall be entitled to the same fees for his services in executing the same, to be collected in the same manner.

§ 77. Return of warrant for collection of taxes on debts owing to nonresidents; neglect to make return.

If any sheriff shall neglect to return any such warrant as directed therein, or to pay over any money collected by him in pursuance thereof, he shall be proceeded against in the supreme court by attachment in the same manner, and with like effect, as for similar neglect in reference to an execution issued out of the supreme

court in a similar action, and the proceedings therein shall be the same in all respects. If any such warrant shall be returned unsatisfied, wholly or partly, the county treasurer may obtain an order from a judge of the supreme court of the district, or a county judge of the county, of such treasurer issuing the warrant, requiring such nonresident or any person having property of such nonresident or indebted to him, to appear and answer concerning the property of such nonresident. The same remedies and proceedings may be had in the name of such county treasurer or comptroller before the officer granting such order, and with a like effect, as are provided by law in proceedings against a judgment debtor supplementary to execution against him, returned wholly or in part unsatisfied. The expenses of a county treasurer, and such compensation as the board of supervisors may allow him for his services under this section, and for making and transmitting to the assessors of the several towns of his county an abstract or copy of the statements of the agents of nonresident creditors, shall be a county charge.

§ 78. Remedy of tenant for taxes paid by him.

If a tax upon real property shall have been collected of any occupant or tenant, and any other person, by agreement or otherwise, ought to pay such tax, or any part thereof, such occupant or tenant shall be entitled to recover, by action, the amount which such person ought to have paid; or to retain the same from any rent due or accruing from him to such person for the land so taxed.

§ 79. Payment of taxes on part of lot. The collector shall receive the tax on part of any lot, piece or parcel of land charged with taxes, provided the person paying such tax shall furnish such particular specification of such part, and in case the tax on the remainder thereof shall remain unpaid the collector shall enter such specification on his return to the county treasurer, clearly showing the part on which the tax remains unpaid, and if the part on which the tax shall be so paid shall be an undivided share, the person paying the same shall state to the collector who is the owner of such share, and the collector shall enter the name of such owner on his account of arrears of taxes, and such share shall be excepted in case of a sale for the tax on the remainder.

§ 80. Payment of taxes on state lands in forest preserve. The treasurer of the state, upon the certificate of the comptroller as to the correct amount of such tax, shall pay the tax levied upon state lands in the forest preserve, by crediting to the treasurer of the county in which such lands may be situated, such taxes, upon the amount payable by such county treasurer to the state for state tax. No fees shall be allowed by the comptroller to the county treasurer for such portion of the state tax as is so paid.

§ 81. Fees of collector. On all taxes paid within thirty days from the date of notice that he has received the roll, the collector shall be entitled to receive, if the aggregate amount shall not exceed two thousand dollars, two per centum, and otherwise one per centum, in addition thereto. On all taxes collected after the expiration of such period of thirty days, the collector shall be entitled to receive five per centum in addition thereto. The collector shall be entitled to receive from the county treasurer two per centum as fees for all taxes returned to the county treasury as unpaid. [As amended by L. 1909, ch. 240, § 77.]

§ 82. Return by collector of unpaid taxes. Every collector who makes and delivers to the county treasurer an account of unpaid taxes, upon the tax-roll annexed to his warrant, which he shall not have been able to collect, verified by his affidavit, that the sums mentioned therein remain unpaid, and that he has not, upon diligent inquiry, been able to discover any personal property out of which the same could be collected by levy and sale, shall be credited by the county treasurer with the amount of such account. In making such return of unpaid taxes, the collector shall add thereto five per centum of the amount thereof. In case such tax is uncollected upon lands assessed to a resident he shall also state the reason why the same was not collected. Any collector who has heretofore failed in making such return of unpaid taxes, may make such return, whether his term of office has expired or not, verified by his affidavit, to the county treasurer any time within eight years after such failure and before the lands against which said taxes are assessed are advertised for sale pursuant to this chapter, and in case any collector shall heretofore or hereafter fail

to add said five per centum the county treasurer shall add the aforesaid five per centum of the amount of said uncollected tax as aforesaid. Such return shall be indorsed upon or attached to said roll, and shall be in the form to be prescribed by the state board of tax commissioners. Such tax and percentage may be paid to the county treasurer at any time before a return is made to the comptroller. The county treasurer in counties in which lands are sold by him for the nonpayment of taxes, is hereby authorized to incur and pay for such expenses as he may deem necessary for the examination of collector's returns and descriptions of property to be sold pursuant to this chapter, and the procurement of proper collector's returns and the examinations and procurement of matters and facts as he may deem necessary to make a valid tax sale hereunder, but such expense shall not exceed the amount of the five per centum added as aforesaid.

§ 83. Return when collection has been enjoined.

Any stay, lawfully granted by any court of record by injunction or other order or proceeding, of the collection of any tax existing at the expiration of the period for the collection of the tax under any warrant or process in the hands of the collector or other officer for the collection thereof, or existing at the time of the expiration of the term of office of the collector or officer holding such warrant, shall operate as an extension of the time within which such collector or other officer may collect such tax until such stay is terminated and for the period of thirty days thereafter. As to all other taxes to be collected under any such warrant or process, the collector or officer holding the warrant or process shall make a return thereof within the time prescribed by law.

§ 84. Payment of money collected. Every collector shall, within one week after the time prescribed in his warrant for the payment of the moneys directed therein to be paid, pay to the officers and persons specified therein, the sums required in such warrant to be paid to them respectively. The officers and persons other than the county treasurer, to whom any such money shall be paid, shall deliver to the collector duplicate receipts therefor, one of which duplicates shall be filed by the collector with the county

treasurer and shall entitle him to a credit in the books of the county treasurer for the amount therein stated to have been received, and no other evidence of such payment shall be received by the county treasurer. If any greater amount of taxes shall be levied in any town than the town charges thereof, and its proportionate share of the state taxes and county charges, the surplus shall be paid by the collector to the county treasurer, who shall place it to the credit of such town, and it shall go to the reduction of the tax upon the town for the succeeding year.

§ 85. Extension of time for collection. The county treasurer, upon application of the supervisor of any town or common council of any city in his county, may extend the time for collection of taxes remaining unpaid to a day not later than May first, following, in case the collector shall pay over all moneys collected by him and make his return of nonresident taxes, and renew his bond in a penalty twice the amount of the taxes remaining uncollected, approved by the proper officer upon filing the same, as the original bond is required to be filed, and delivering a certified copy thereof to such treasurer. Receivers of taxes who have filed a bond as required by statute shall not be required to renew their bonds. This section shall not affect any special law relating to the extension of time for the collection of taxes, nor be construed to extend the time for the payment of the state tax by the county treasurer, as required by this chapter.

§ 86. Appointment of collector in case of vacancy. If a person chosen to the office of collector of a town shall refuse to serve or be disabled from entering upon or completing the duties of his office from any cause, the town board shall forthwith appoint a collector for the remainder of the year, who shall give the same undertaking, be subject to the same duties and penalties and have the same powers and compensation as the collector in whose place he was appointed. The supervisor of the town shall forthwith give notice of such appointment to the county treasurer. Such appointment shall not exonerate the former collector or his sureties from any liability incurred by him or them. If a warrant shall have been issued by the board of supervisors before the ap-

pointment of a collector to fill a vacancy or before the appointment of a collector under this section, the original warrant, if obtainable, shall be delivered to the collector so appointed and shall give him the same powers as if originally issued to him. If such warrant is not obtainable, a new one shall be issued by the chairman and clerk of the board of supervisors of the county, directed to the collector appointed, with the same force and effect as if originally issued to him. Upon any such appointment, the supervisor of the town or ward, if he shall deem it necessary, may extend the time limited for the collection of taxes, for a period not exceeding thirty days, and forthwith give notice of such extension to the county treasurer.

§ 87. When sheriff shall execute collector's warrant. If the collector of any tax district in the state shall neglect or refuse to execute an official bond or undertaking as required by law, or the supervisor of the town shall refuse or neglect to approve and file the same, within the time prescribed by law, and a new collector shall not have been appointed within ten days after the time when such bond or undertaking should have been filed, the board of supervisors shall deliver the tax-roll or a copy thereof with the warrant annexed, to the sheriff, who shall give a like undertaking as is required from the collector, and who shall then proceed with the collection of the taxes levied therein in like manner as collectors are authorized by law to do, and with like powers and subject to the same duties and obligations. Every such warrant shall require all payments therein specified to be made by the sheriff within sixty days after the receipt of the warrant by him. The expense of the collection of such taxes by him, if any, over and above the fees lawfully chargeable by the collector, shall be audited by the board of supervisors and shall be a charge upon the town.

§ 88. Satisfaction of collector's bond. Upon the settlement of the account of taxes directed to be collected by a collector in any town or city, except in the city of New York, the county treasurer shall, if requested, and if the collector shall have fully paid over or duly accounted for all the taxes which he was by law to collect, give to such collector or any of his sureties a

written certificate of such settlement, duly acknowledged, and upon the filing thereof in the office of the clerk where the undertaking is recorded, the clerk shall enter satisfaction of such undertaking which shall thereby be discharged; except that in counties containing cities of the first class such satisfaction when so entered shall only discharge the lien of said bond or undertaking upon the real estate of the collector and his sureties, but the liability of the collector and his sureties upon such bond or undertaking for a failure upon the part of such collector to pay over moneys collected by him shall be in no wise impaired.

§ 89. Unpaid taxes on resident real property to be reassessed. When the tax on any real property, not assessed as nonresident, is returned as unpaid and so remains, the county treasurer shall immediately deliver a transcript thereof to the supervisor of the tax district in which such tax was assessed. Such supervisor shall, if in his power, within thirty days thereafter, cause an accurate description of such real property to be made and returned to said treasurer, with the correct amount of taxes thereon, each kind of tax being stated separately, and if necessary, he may cause a survey and map of any of said real property to be made, and the expense of such survey and map on or for each lot or parcel shall be returned to said treasurer, and be a legal charge upon such real property and be collected with the taxes thereon. The amount of such tax shall bear interest at the rate of eight per centum per annum from the first day of February until paid, or until the sale of such property to satisfy such tax by the county treasurer, or if the property is located in a county embracing a portion of the forest preserve, until the return of such unpaid tax to the comptroller. And such real property and the tax thereon shall be regarded for all purposes of assessment, collection and sale as nonresident, and subject to all the provisions of the tax law in relation to nonresident real property and nonresident taxes.

§ 90. Payment to creditors of the county. Each county treasurer shall pay to the creditors of the county from the moneys paid to him by the collectors of taxes of the several towns therein, such sums and in such manner as the board of supervisors of the county direct.

§ 91. Payment of state tax. The comptroller shall charge each county treasurer with the amount of the state tax levied on his county, except the tax for schools, crediting him with his fees, if any, but no fees shall be allowed by the comptroller for such portion of the state tax as is credited by him for unpaid non-resident taxes. The county treasurer of each county shall, after retaining his fees thereon, at the rate of one per centum thereof, which shall not, however, in any case exceed fifteen hundred dollars, for all taxes for state purposes, including schools, pay the state tax to the treasurer of the state, as follows: One-third of the state tax exclusive of the state tax for schools on or before the fifteenth day of February, one-third thereof on or before the fifteenth day of April, and unless otherwise provided by law, the balance thereof on or before the fifteenth day of May in each year, and notify the comptroller of such payment. Whenever the state tax for schools, payable by any county, shall exceed the apportionment to such county of state school moneys as made by the state commissioner of education, in accordance with the provisions of the education law, such excess shall be paid by the treasurer of such county to the treasurer of the state on or before the fifteenth day of March in each year, and such treasurer shall notify the state commissioner of education of such payment. If there are not sufficient funds in the county treasury standing to the credit of any town to pay the state tax chargeable thereto, the treasurer shall borrow sufficient money upon the credit of the county and charge the same against such town, with interest thereon until the same is paid. If any county treasurer shall not pay over the state tax, including the state tax for schools, as herein directed, the comptroller shall charge on all sums withheld such rate of interest as shall be sufficient to repay all expenditures incurred by the state in borrowing money equivalent to the amount so withheld, and such additional rate as he shall deem proper, not exceeding ten per centum, from the dates hereinbefore provided for such payments in each year, which shall be regarded as funds in the hands of the county treasurer belonging to the state and for which his sureties and county shall be liable. The fees of the county

treasurer for collecting and paying over the school tax shall be allowed and paid by the commissioner of education.

§ 92. Accounts of county treasurer with comptroller. The comptroller shall state annually on June first, the account of each county treasurer, and if any part of a state tax is unpaid at that date, the comptroller shall transmit by mail to the county treasurer a copy of such accounts and a requisition that he must pay the balance due the state within thirty days, and if the tax is not paid within such time, the comptroller shall, unless he is satisfied by due proof that the treasurer has not received such balance, and has used due diligence in collecting the same, forthwith deliver a copy of the account to the attorney-general, who shall take the necessary proceedings to collect the same of the county treasurer or his sureties or otherwise, with interest as provided by the last preceding section. The comptroller may also, in his discretion, direct the board of supervisors of the county to institute the necessary proceedings on the undertaking of such county treasurer and his sureties. The comptroller shall also transmit to the board of supervisors on or before October tenth, a statement of account between his office and the county treasurer.

§ 93. Losses by default of collector or treasurer. All losses sustained, and all deficiencies in any taxes, or in the payments to be made therefrom, by reason of the default of any collector, shall be chargeable to the town or city of which he is collector. If occasioned by the default of the treasurer of any county in the discharge of his official duties, such losses shall be chargeable to such county. Any judgment against such treasurer for any such loss or deficiency on account of the state tax upon which an execution shall have been issued and returned unsatisfied shall be conclusive as to the fact of such loss or deficiency, and the amount of such deficiency shall thereupon become a charge against such county, and the board of supervisors thereof shall add all such losses or deficiencies to the next year's taxes of such town, city or county, and levy the same thereon.

§ 94. Receipts for taxes. The collector shall deliver a receipt to each person paying a tax, specifying the date of such payment, the name of such person, the description of the property as shown on the assessment-roll, the name of the person to whom the same is assessed, the amount of such tax, and the date of the delivery to him of the assessment-roll on account of which such tax was paid. For the purpose of giving such receipt, each collector shall have a book of blank receipts, so arranged that when a receipt is torn therefrom a corresponding stub will remain. The state board of tax commissioners shall prescribe the form of such receipts, stubs and books and they shall be furnished to the collector by the board of supervisors, at the expense of the county. At the time of giving such a receipt, the collector shall make the same entries on the corresponding stub as are required to be made on the receipt. Such book shall be subject to public inspection and shall be filed by the collector with his return, together with the assessment-roll in the office of the county treasurer.

§ 95. Article, how applicable. This article shall apply to all the cities or towns of the state, in so far as the matters herein provided for do not conflict with the special and local laws of such cities or towns.

ARTICLE 5

Collection of Nonresident Taxes

Section 100. Return of unpaid nonresident taxes.

101. Rejection of taxes.

102. Admission of nonresident taxes by comptroller and its effect.

103. Payment to the county treasurer of excess of arrears credited.

104. Cancellation of tax by comptroller.

105. Transmittal of statement of canceled taxes to board of supervisors.

106. Correction of imperfect descriptions.

107. Nonresident taxes, when and how paid to comptroller.

108. Deduction of overcharges.

109. Overpaid taxes.

§ 100. Return of unpaid nonresident taxes. The collector shall return the original assessment-roll to the county treasurer, and when the treasurer finds an account of unpaid taxes on real property or unpaid taxes on corporations, received from a collector to be a true transcript of such original assessment-roll to which the collector's warrant is attached with the descriptions furnished by the supervisor as provided in section eighty-nine, he shall add to it a certificate that he has examined and compared the account with such roll and found it to be correct, and after crediting the collector with the amount thereof, he shall, except in Saint Lawrence, Lewis, Clinton and Oneida counties, in case his county embraces a portion of the forest preserve, before the first day of May next ensuing, transmit such account, affidavit and certificate to the comptroller who may, before acting thereon, return any such account to the county treasurer for correction, who shall make such correction and return to the comptroller in one month thereafter or as the comptroller may otherwise direct.

§ 101. Rejection of taxes. The comptroller shall examine every account of arrears of taxes on lands of nonresidents re-

ceived from the county treasurer and reject all taxes entered therein, found to be erroneous, or charged on lands imperfectly described, and shall annually, on or about September first, transmit to each county treasurer a transcript of the taxes of the preceding year in any tax district of his county which shall have been rejected for any cause, with the grounds of such rejection. The comptroller may correct the description of real property in cases where the error is of such nature that the word, words or figures necessary to correct the same are self-evident from the context.

§ 102. Admission of nonresident taxes by comptroller and its effect. The comptroller shall admit all such taxes, properly assessed, and credit the county treasurer therewith, and such account, when accepted by him, shall be deemed conclusive evidence of the regularity and validity of all taxes therein so admitted, and all prior proceedings in assessing the lands and levying and collecting such taxes, except when it shall be satisfactorily proven to the comptroller that any such tax was paid in the county, or that there was no legal right to levy the same, or that it arose from a double assessment, the tax levied on one of which has been paid.

§ 103. Payment to the county treasurer of excess of arrears credited. If the arrears of taxes on lands of non-residents credited to the treasurer of any county by the comptroller shall exceed the state tax in such county, the comptroller shall pay such excess, or the whole amount of such arrears, if there be no state tax, after deducting therefrom any balance due from the county, to the county treasurer, and the whole amount of such arrears and taxes shall thereafter belong to the state and be collected for its benefit.

§ 104. Cancellation of tax by comptroller. The comptroller shall cancel any tax credited to a county upon the books in his office which he shall discover, after the transmission of the annual transcript of rejected taxes of such county to the county treasurer, to be erroneous, or charged on lands imperfectly

described, and charge such taxes to the county in which such lands shall lie, with the interest thereon from March first, in the year following the levy of the taxes, to February first next after such cancellation. The comptroller shall cancel any tax returned as unpaid if it shall be made to appear to him that previously to such return it was paid to the collector or county treasurer, and if it shall also have been paid into the state treasury, he shall cause it to be repaid out of the treasury to the person by whom such payment shall have been made.

§ 105. Transmittal of statement of canceled taxes to board of supervisors. The comptroller shall transmit a transcript of the returns of all taxes canceled, with the addition of interest thereon, to the county treasurer, who shall deliver a copy thereof to a supervisor of the tax district in which such taxes were assessed, by whom it shall be returned to the board of supervisors at their next annual meeting. If such tax district shall have been divided since the assessment, the county treasurer shall deliver such transcript to the board of supervisors at their next annual meeting. If any such cancellation was by reason of the tax having been paid before the same was returned by the county treasurer, such treasurer shall present the transcript to the board of supervisors of the county, and the amount of such tax, with the interest, shall be collected by such board of the collector or the county treasurer who made the erroneous returns, and shall be paid into the state treasury.

§ 106. Correction of imperfect descriptions. The supervisor of the tax district in which any lands are situated, upon which a tax shall have been rejected by the comptroller, or shall have been canceled and charged to the county to which it had previously been credited, shall add to the assessment-roll of the tax district in which the land is situated for the year during which a transcript of the returns of such taxes shall have been forwarded by the comptroller to the county treasurer, an accurate description of such lands, if he can obtain the same, the correct amount of taxes thereon, the tax of each year and each kind of tax separately, and shall furnish the comptroller with all such

maps and surveys of such lands as shall be required by him. Such supervisor may, if necessary, cause a survey and map of each lot or parcel returned for more perfect description to be made, and the expense of such survey and map shall be a town charge. The board of supervisors shall direct the collection of such taxes so added to such assessment-roll, and they shall be considered the taxes of the year in which the description shall be perfected. If any such supervisor shall not fully comply with the provisions of this section the comptroller shall not thereafter admit, but shall reject, all such reassessed, canceled or rejected taxes as may be returned to him. If such taxes are not levied upon such lands as herein required, the board of supervisors shall cause the same, with interest thereon, to be levied upon the tax district in which originally assessed, and collected with the other taxes of the same year. If the tax district shall have been divided since such assessment, such taxes and interest shall be apportioned by the board of supervisors among the tax districts included in the limits of such original tax districts in such equitable manner as it may deem proper.

§ 107. Nonresident taxes, when and how paid to comptroller. The comptroller shall, at any time after August first next after receiving statement thereof from the county treasurer, furnish any person desiring to pay the taxes on any parcel of land, a certificate of the amount of such taxes, interest and charges, and the state treasurer may receive payment therefor upon such certificate, which shall be countersigned by the comptroller and entered in the books of his office. Such interest shall begin August first of such year, and be at the rate of ten per centum per annum. Any person claiming a divided or undivided part in any parcel may pay to the state treasurer any part of the amount due thereon, proportionate to the share or interest claimed by him, on the certificate of the comptroller. The remaining tax and charges shall be a lien on the residue of the land or interest only. If the land has been subdivided since the assessment, the comptroller may require a map of the subdivisions. Any person may pay the tax for any one year on any tract or lot of land without paying the tax of any other year.

§ 108. Deduction of overcharges. If any tract or lot of land shall have been returned as containing a greater quantity of land than it actually contained, the amount overcharged shall be deducted. If the tax shall have been paid according to such return, the overcharge shall be refunded out of the treasury upon the production to the comptroller of satisfactory proof of the quantity actually contained in each tract or lot at the time of the assessment. No such overcharge shall be canceled nor such overpayments refunded, unless application shall be made to the comptroller before the sale of such lands, and within six years after the assessment. If the whole amount of the tax shall have been paid to the county treasurer out of the state treasury, the comptroller shall charge the amount so refunded with interest and charges thereon to the treasurer of the county to which the tax was returned, and shall transmit an account thereof to him. The county treasurer shall deliver such account to the board of supervisors at their next annual meeting, which shall cause the amount thereof to be added to the taxes of the tax district in which the tax was assessed, and when collected it shall be paid into the treasury of the county.

§ 109. Overpaid taxes. If it shall satisfactorily appear to the comptroller that the amount of any tax has been paid, and afterward other money has been paid into the state treasury on account of such tax, or that the amount of any tax has been overpaid to the treasurer of the state, he may draw his warrant on the treasury for the amount paid in excess of the tax due, in favor of the person paying the same.

ARTICLE 6**Sales by Comptroller for Unpaid Taxes and Redemption of Lands**

Section 120. Notice of sale.

- 121. Maps to be furnished comptroller.
- 122. Sale, how conducted.
- 123. Purchases by the comptroller for state or county.
- 124. Withdrawal from sale of lands upon which the state has a lien.
- 125. Payment of bids and certificate of purchase.
- 126. New certificate upon setting aside sale.
- 127. Redemption of lands.
- 128. Redemption of lands conjointly assessed.
- 129. Prohibition of the despoliation of lands sold.
- 130. Notice of unredeemed lands.
- 131. Comptroller's deed and application therefor.
- 132. Effect of former deeds.
- 133. Possession of lands by the state.
- 134. Notice to occupants.
- 135. Certificate of nonredemption and completion of title.
- 136. Redemption by occupant and certificate of redemption.
- 137. Redemption by occupant before notice and effect of failure to redeem.
- 138. Lien of mortgage not affected by tax sale.
- 139. Redemption by mortgagee before notice.
- 140. Cancellation of sales.
- 141. Setting aside cancellation of sale.
- 142. Expenses of sale.
- 143. Payment of moneys into state treasury.

§ 120. Notice of sale. The comptroller may sell any lands heretofore or hereafter returned to him for nonpayment of any tax thereon, if such tax and the interest thereon, or any part thereof shall remain unpaid for one year after February first,

following the year in which the tax was levied. He shall make out a list of all such lands in any county and transmit to the county treasurer thereof, at least eighteen weeks before the commencement of the sale, a number of copies of such list sufficient to furnish five copies to the county treasurer, two copies to the county clerk and two copies to the clerk of each town and city in which such lands are situated. The county treasurer shall transmit the same to such officers. The comptroller shall publish such list with a notice that on a day to be specified therein and the succeeding days so much of such lands as may be necessary to discharge the taxes, interest and charges due thereon at the time of sale, will be sold at public auction at the capitol in the city of Albany. Such list shall be inserted in two newspapers published in such county, once in each week for twelve successive weeks prior to the commencement of the sale, and in the body of the newspapers and not in a supplement. If there are not two newspapers published in the county, the publication shall be in two newspapers which the comptroller shall determine to be most generally circulated in the county. Due proof of the publication of such list and notice in each newspaper shall be made and filed in the office of the comptroller within twenty days after the last publication. The expense of printing, publishing and transmitting such list shall be audited by the comptroller and paid out of the state treasury. No error in the description of the lands in any list published in any newspaper shall render any sale void or in any manner affect its validity.

§ 121. Maps to be furnished comptroller. The comptroller may apply to the supervisor of any town for maps of any tract of land returned from such town for nonpayment of taxes, if he deem it necessary in order to test the correctness of the description thereof, preparatory to a sale of such lands, and the supervisor shall furnish such maps at the expense of the town, if they can be procured; if not, he shall furnish such descriptions of the lands as he can obtain, with a statement of the quantity in each subdivision, if the same is divided. The treasurer of every county shall, on receiving a list of lands to be sold at a state sale trans-

mit to the comptroller, at least one month before any state tax sale, a certified list of all lands bid in at any tax sale, in the name of such county, or transferred to such county upon any such sale, or to which the county may have acquired a tax title, the deed for which has not been recorded in the office of the clerk of the county, which may then be liable to be sold at such sale. Every county clerk shall, on receipt of a list of the lands therein liable to be sold at any state tax sale, and at least one month before the sale, transmit to the comptroller a certified list of all lands the conveyances of which are on record in his office, then owned by such county, and liable to be sold at such sale.

§ 122. Sale, how conducted. On the day mentioned in the notice of sale the comptroller shall commence the sale of the lands specified in the lists annexed to the notice, and continue the sale from day to day, until so much of each parcel shall be sold as will be sufficient to pay all the taxes thereon for the years for the taxes of which such sale shall be made, with the interest and charges thereon. In case no purchaser bids the amount due on any lot or parcel, the comptroller is authorized to bid in such lot or parcel for the state. The comptroller may, in his discretion, decline to receive any bid on any parcel of land, if in his opinion it is made by or for any person not acting in good faith, and any such land shall be sold at such sale the same as if such bid had not been made thereon. And in case the land is located in a county outside the forest preserve, the comptroller may sell and assign the certificate therefor at any time before the expiration of the period for redemption, on such terms as to him shall seem for the best interests of the state.

§ 123. Purchases by comptroller for state or county. The comptroller shall bid in for the state all lands of the state, and also all lands which may have been bid in by or for the state at any tax sale which has not been canceled, or from which said lands have not been duly redeemed, liable to be sold at any tax sale held by him, or lands that are then mortgaged to the commissioners for loaning certain moneys of the United States,

and for each county, all lands belonging to such county liable to be sold at such sale, and also all lands which may have been bid in by or for such county at any tax sale which has not been canceled or from which said lands have not been duly redeemed; and to reject any and all bids made for any of such lands. The comptroller shall make certificates of sales for all lands so bid in by him, describing the lands purchased and specifying the time when a deed therefor can be obtained. Such purchases shall be subject to the same right of redemption as purchases by individuals; and if the land so sold shall not be redeemed, the comptroller's deed therefor shall have the same effect and become absolute in the same time, and on the performance of the like conditions, as in the case of sales and conveyances to individuals. The comptroller shall charge to each county, on the books of his office, the amount for which it may be liable, by reason of any purchase made in accordance with this section, and such amount shall become due on the last day of each tax sale, and shall be payable in the same manner as the state tax is required by law to be paid. The comptroller shall, as soon as practicable, after each tax sale, transmit the certificates of sale for such lands to the treasurer of each of such counties, on receipt of which the county treasurer shall enter the same, in their proper order, in a book to be kept by him for such purpose, and unless otherwise directed by the board of supervisors of his county, shall have full power and authority, until the expiration of one year from the last day of such sale, to sell and assign any of such certificates for any land not at the time owned by his county, on payment therefor, into the county treasury, of the amount for which the land described therein was sold at such tax sale, with interest thereon from the date of such tax sale to the date of such sale and assignment by him. All such sales and assignments shall be duly and fully entered by such county treasurer in such book, which book shall be a part of the records of the county. If any such tax sale certificate shall not have been sold or assigned by the respective county treasurers on or before the expiration of one year from the last day of such sale, each of such county treasurers shall then transmit such unsold certificate or certificates to the

comptroller, who shall issue to the board of supervisors of each county, respectively, a deed or deeds for all of the lands described thereon then remaining unredeemed, or the sale of which has not been canceled. The title thus acquired by the boards of supervisors shall be held by them in trust for their respective counties, and may be disposed of by them at such times and on such terms as shall be determined by a majority of such board at any regular or special meeting thereof.

§ 124. Withdrawal from sale of lands upon which the state has a lien. No land against which the people of the state of New York hold a bond or lien for any part of the purchase price thereof shall be sold, but all such land shall be withdrawn from such sale. The amount of taxes, interest and expenses for which it may be liable to sale as shown by the comptroller's book of sales shall be charged against each lot, piece or parcel of such land in the books in the comptroller's office in which the accounts of school funds and other bonded lands are kept, and the state treasurer shall, on the receipt of a statement of such amounts, charge the same against the respective lots, pieces or parcels of land, on which they are due, on the duplicate bond-books kept in his office. The holder of the certificate or contract of purchase of any such land may discharge the same from liability in consequence of such charge, by paying to the state treasurer at any time within two years after the last day of sale from which such lands were withdrawn the amount of such charges with interest thereon at the rate of ten per centum annually. If such payment is not made, the comptroller shall, at the expiration of such two years, state an account of the indebtedness against each lot, piece or parcel of such land, with the addition of thirty-seven and one-half per centum thereto, and the amount of principal and interest due on the bond or lien thereon, to the commissioners of the land office, who may thereupon, if default shall be made in the payment of such bond, direct the comptroller to put the same in suit, or shall direct the state engineer and surveyor to again sell the lands against which such indebtedness remains. Upon any sale thereof, all previous payments made on account of such land shall

be forfeited to the people of the state. No conveyance of any such lands shall be made to any purchaser, until all such taxes and expenses charged against the same on such bond-book are paid into the state treasury.

§ 125. Payment of bids and certificate of purchase.

Every purchaser at any sale of lands by the comptroller under this article shall pay the amount of his bid to the state treasurer within forty-eight hours after the last day of sale. Upon the payment of a bid to the comptroller he shall give to the purchaser a written certificate, describing the lands purchased, the sum paid and the time when the purchaser will be entitled to a deed.

§ 126. New certificate upon setting aside sale. If a purchaser shall not have paid his bid, or the same shall not have been collected from him at the expiration of one month from the conclusion of the sale, at which the bid was made, the comptroller may set aside the sale of land for which the bid was made, and all the rights of the purchaser under such bid shall thereby be extinguished, and the comptroller shall issue a certificate of such sale if the land be in a county including a portion of the forest preserve, to the people of the state. If said land be in a county not including any portion of the forest preserve, such certificate shall be issued to any person who will pay the same amount as would be payable by the original purchaser in case the sale had not been set aside. If such certificate shall not have been sold within three months from the date of such sale he shall transfer the same to the people of the state. If the transfer be to the people, the whole quantity of land liable to sale for the purchase-money mentioned in the certificate shall be covered by such purchase, the same as if no person had offered to bid therefor at the sale. The change of purchaser made pursuant to this section and the time when made shall be noted in the sales book, and the certificate issued shall confer the same right upon the state as it would have acquired had the land been bid in for it at the sale.

§ 127. Redemption of lands. The owner or occupant of any lands sold by the comptroller for taxes, or any other person

having an interest therein at the time of the sale, may redeem the same from such sale at any time within one year after the last day of the sale, by paying to the state treasurer, on the certificate of the comptroller for the use of the purchaser, his heirs or assigns, the sum mentioned in the certificate of sale therefor, with interest thereon at the rate of ten per centum per annum, after the date of such certificate of sale. The purchaser of any wild, vacant or unoccupied land at any such sale, or his assigns, shall not enter upon or exercise acts of ownership on such land, until the expiration of one year allowed for the redemption thereof from such sale. A person having an interest in an undivided part of any tract, lot or piece of land so sold, or in an undivided share in any tract or lot of land out of which an undivided part shall have been sold, may redeem such undivided part or share by paying such proportion of the purchase-money and interest as shall be in proportion to the part or share of the lands sold which he shall claim. Every person having an interest in a specific part of any tract, lot or piece of land, so sold, or lot of land out of which an undivided part may have been sold for taxes charged on the whole tract or lot, may redeem such specific part by paying such proportion of the purchase-money and interest as his quantity of acres shall bear to the whole quantity of acres sold, or to the whole quantity taxed. Any person claiming a specific part of any tract or lot of land, out of which a specific part belonging to some other person shall have been sold for taxes charged on the whole tract or lot, may exonerate himself from all liability to contribute to the owner of the part sold, by paying to the comptroller at any time before the expiration of the time allowed for the redemption thereof, such proportion of the purchase-money and interest as his quantity of acres shall bear to the whole quantity taxed, and such payment shall operate as a redemption of his proportionate part of the lands sold according to the amount paid. Upon a partial redemption under this section, the quantity sold shall be reduced in proportion to the amount paid on such partial redemption and the comptroller shall convey accordingly.

§ 128. Redemption of lands conjointly assessed. If the lands of one person shall be sold for taxes assessed conjointly

on his lands and lands of another, and the latter shall not pay his due proportion required for the redemption of his lands, the former may redeem the same on paying to the comptroller the purchase-money and interest, and he shall be entitled to recover, after the expiration of the time allowed for redemption, from the other person whose lands were assessed with his, a just proportion of the redemption moneys paid, with interest. If the lands of one person so sold for taxes assessed conjointly on his lands and the lands of another person shall not be redeemed, and they shall be conveyed by the comptroller, the former may recover from the latter the same proportion of the value of the lands sold and conveyed, that the latter ought to have paid of the tax and interest and charges for which the land shall have been sold. Every judgment obtained under this section shall have priority as against the lands of the defendant therein, on which the tax was assessed, and for which such proportionate part ought to have been paid, over all mortgages and judgments, if at the time of docketing such judgment the plaintiff cause an entry to be made by the clerk in the docket thereof, specifying that such judgment has priority as a lien on certain lands, over mortgages and other judgments, pursuant to the provisions of this chapter, which entry shall be a part of such docket. In all actions under this section, the certificate of the state treasurer, countersigned by the comptroller, stating the facts in relation to such redemption, or sale and conveyance, shall be presumptive evidence of all facts therein stated.

§ 129. Prohibition of the despoliation of lands sold. Neither the owner, occupant nor any other person shall have the right to despoil any lands sold for taxes by the comptroller of their value, by the removal of buildings or by cutting, removing or destroying timber, or other valuable products, growing, existing or being thereon at the time of sale. The purchaser of any wild, vacant or unoccupied land at the sale thereof by the comptroller, whose bid therefor shall have been fully paid, or his assigns or representatives may at any time before obtaining his deed, cause to be served a notice on any person despoiling such lands or interested in such despoliation, either personally or by

leaving the same at the residence of such person, or with any member of his family of suitable age and discretion. The notice shall describe such lands, substantially as sold, shall state that they were sold for taxes by the comptroller, and that an action to recover the value of the buildings, timber or other products destroyed or removed therefrom, after the date of sale thereof, will be instituted against all persons concerned in such despoliation. If such lands shall not be redeemed, every person engaged or interested in making such despoliation, upon whom service of the notice shall have been made, shall be liable to pay to the holder of the tax sale certificate therefor the full value of any buildings so destroyed or removed therefrom, and of all the timber, bark or other products so cut or destroyed or removed therefrom, from the date of the sale of such land to the termination of such action, and may be restrained by injunction from committing any waste thereon.

§ 130. Notice of unredeemed lands. The comptroller shall, at least three months before the expiration of the one year allowed for the redemption of lands sold by him for taxes, cause a notice to be published once in each week for at least six weeks successively, the last publication to be at least six weeks before expiration of the year, in the newspapers designated by the board of supervisors of the county in which such lands are situated to publish the session laws, containing a list of the lands in such county sold for taxes and unredeemed, specifying particularly every parcel unredeemed, and the amount necessary to redeem the same, calculated to the last day in which such redemption can be made, and stating that, unless such lands are redeemed by a certain day, they will be conveyed to the purchaser. If more than two newspapers in any county are designated in pursuance of law to publish the session laws, such publication shall be made in two of the newspapers so designated to be selected by the comptroller, representing different political parties. If no newspaper shall have been so designated in any county such publication shall be made in two newspapers in the county, to be selected by the comptroller, and if there shall not be two newspapers published

in the county, then in two newspapers which the comptroller shall determine to be most generally circulated in such county, representing each of the political parties casting the largest number of votes therein at the general election next preceding such designation. The expense of such publication shall be audited and paid by the board of supervisors of the county in which such lands are situated.

§ 131. Comptroller's deed and application therefor. The owner of any certificate of sale of land sold by the comptroller for taxes after January first, nineteen hundred and two, and not redeemed, (except the state, and the purchaser at the tax sale who is the owner with a duly recorded title of the land sold,) must make application in writing to the comptroller for a conveyance of the land described in the certificate within four years after the expiration of one year from the last day of the sale. The owner of any certificate of sale of land sold by the comptroller for taxes prior to January first, nineteen hundred and two, (except the state, and the purchaser at the tax sale who is the owner with a duly recorded title of the land sold,) must make application in writing to the comptroller for a conveyance of such land within one year after May first, nineteen hundred and two, provided the purchaser at the tax sale, his heirs, devisees, executors or testamentary trustees have not conveyed the land therein described and such conveyance been duly recorded, or mortgaged the same and the mortgage has been foreclosed and the land sold and conveyed thereunder or said land has not been redeemed from the tax sale. If application for a conveyance is not made as herein provided the certificate shall become void, and no claim can be maintained under the purchase. After the expiration of one year from the time of sale the comptroller shall, after application in writing therefor and upon the surrender of the certificate or upon proof to his satisfaction that the certificate has been lost or is wrongfully detained, execute in the name of the people of the state to the owner of such certificate a conveyance of any lands so sold by him for taxes and not redeemed, under his hand and official seal, and witnessed by the deputy comp-

troller, or state treasurer, which shall vest in the grantee an absolute estate in fee simple, subject to all claims which the state may have thereon for taxes or other liens or incumbrances, and which shall be presumptive evidence that the sale and all proceedings prior thereto, from and including the assessment of lands sold, and that all notices required by law to be given previous to the expiration of the time allowed by law for the redemption thereof, were regular and in accordance with all the provisions of law relating thereto. After two years from the date of such conveyance such presumption shall be conclusive. Every certificate of conveyance executed by the comptroller under this article may be recorded in the same manner and with like effect as a conveyance of real estate properly acknowledged or proven.

§ 132. Effect of former deeds. Every such conveyance heretofore executed by the comptroller, county treasurer or county judge and all conveyances of the same lands by his grantee or grantees therein named, which have for two years been recorded in the office of the clerk of the county in which the lands conveyed thereby are located, and all outstanding certificates of a tax sale heretofore held by the comptroller, that shall have remained in force for two years after the last day allowed by law for redemption from such sale, shall be conclusive evidence that the sale and proceedings prior thereto, from and including the assessment of the lands, and all notices required by law to be given previous to the expiration of the time allowed for redemption, were regular and were regularly given, published and served according to the provisions of all laws directing and requiring the same or in any manner relating thereto, but all such conveyances and certificates, and the taxes and tax sales on which they are based, shall be subject to cancellation, by reason of the payment of such taxes, or by reason of the levying of such taxes by a town or ward having no legal right to assess the land on which they are laid, or by reason of any defect in the proceedings affecting the jurisdiction upon constitutional grounds, on direct application to the comptroller, or in an action brought before a competent court therefor; provided, however, that such application shall be made, or such action brought, in the case of

all sales held prior to the year eighteen hundred and ninety-five, within one year from June fifteenth, eighteen hundred and ninety-six; and in the case of the sale of eighteen hundred and ninety-five and of all sales hereafter held, that such application shall be made, or such action brought, within five years from the expiration of the period allowed by law for the redemption of lands sold at the particular sale sought to be canceled.

§ 133. Possession of lands by the state. The comptroller may advertise once a week, for at least three weeks successively, a list of the wild, vacant and forest lands to which the state holds title, from a tax sale or otherwise, in one or more newspapers to be selected by him, published in the county in which the lands are situated, and from and after the expiration of such time, all such wild, vacant and forest lands are hereby declared to be and shall be deemed to be in the actual possession of the comptroller, and such possession shall be deemed to continue until he has been dispossessed by the judgment of a court of competent jurisdiction.

§ 134. Notice to occupants. If any lot or separate tract of land sold for taxes by the comptroller and conveyed, or any part thereof shall, at the time of the expiration of one year given for the redemption thereof, be in the actual occupancy of any person, the grantee to whom the same shall have been conveyed, or the person claiming under him, shall within one year from the expiration of the time to redeem, serve a written notice on the person occupying such land, either personally or by leaving the same at the dwelling-house of the occupant, with a person of suitable age and discretion belonging to his family. If the occupant does not reside in the tax district in which the real estate is situated the notice may be served by mail in the manner required by law in respect to notices of nonacceptance or nonpayment of notes or bills of exchange. Service on one joint tenant or tenant in common shall be service on all the joint tenants or tenants in common. Service on a tenant shall be service on his landlord. The term "occupant" shall be construed to mean a person who has lawfully entered upon the land so occupied, and is in possession of

the same to the exclusion of every other person. And the term "occupancy" shall mean the actual lawful and exclusive use and possession of such lands and premises by such an occupant. The notice shall state in substance, the sale and conveyance of the land, the person to whom made, the amount of consideration money mentioned in the conveyance, with the addition of thirty-seven and one-half per centum thereon and of the sum paid for the deed, and that unless such consideration money and percentage with the sum paid for the deed, shall be paid into the state treasury for the benefit of the grantee, within six months after the time of filing in the comptroller's office of the evidence of the service of such notice, the conveyance shall become absolute and the occupant and all others interested in the land be forever barred from all right or title thereto. No conveyance made in pursuance of this section shall be recorded until the expiration of the time mentioned in such notice, and the evidence of the service of such notice shall be recorded with such conveyance.

§ 135. Certificate of nonredemption and completion of title. Within one month after the service of any such notice, the grantee or person claiming under him, in order to complete his title to the land conveyed shall file with the comptroller a copy of the notice served, with the affidavit of a person, certified as credible by the officer before whom the affidavit is taken, that the notice was duly served specifying the mode of service. If the comptroller shall be satisfied that the proper notice has been duly served, and if the moneys required for the redemption of such land shall not have been paid within the six months, he shall under his hand and official seal certify such facts, and the conveyance before made shall thereupon become absolute and the occupant and all others interested in such lands shall be forever barred from all right and title thereto.

§ 136. Redemption by occupant and certificate of redemption. The occupant, or any other person having an interest therein at the time of the sale, may at any time within the six months mentioned in such notice redeem such land by paying into the treasury the consideration money with the addition of

thirty-seven and one-half per centum thereon and the amount paid for the deed. Every such redemption shall be as effectual as if made before the expiration of the year allowed for the redemption of the land sold. In all cases of application for redemptions on the ground of occupancy, in which a part only of the separate lot or tract of land thus sold is occupied, the applicant shall be allowed to redeem only that particular part of the lot or tract sold which shall be actually occupied, used and possessed as herein defined, at the time of the expiration of the one year given for the redemption thereof; provided, that the notice required to be served upon such occupant by the purchaser at a tax sale, his grantee or person claiming under him, shall, in addition to other facts now required to be stated therein, contain a specific description of the particular part of the lot or tract sold which may be redeemed and the amount necessary to redeem the same. Such partial redemption may be allowed upon filing in the office of the comptroller satisfactory evidence of such occupancy, and of the extent thereof, and by paying such proportion of the consideration money mentioned in the conveyance, with the addition of thirty-seven and one-half per centum of such amount and the further addition of the sum paid for the deeds, as the value of the lands and the premises occupied and sought to be redeemed bears to the value of the whole quantity of land sold; such value to be determined and fixed by the comptroller.

§ 137. Redemption by occupant before notice and effect of failure to redeem. The occupant of any lot or separate tract of land sold for taxes by the comptroller, or any part thereof, or any person who had the title thereto or an interest therein at the time of the sale may, at any time before the service of such notice by the purchaser or the person claiming under him and within two years from the expiration of the year allowed by law for the redemption thereof and not thereafter, redeem any land so occupied, by filing in the office of the comptroller, satisfactory evidence of the occupancy required, and by paying to him the consideration money for which the lands to be redeemed were sold and thirty-seven and one-half per centum thereon, with the

sum paid for the deed, if any. On application for such redemption the comptroller may appoint a commissioner to take all material evidence offered with reference to the occupation of the lands in question. The hearing shall be had in the county where the land is situated, on at least ten days' notice to the party applying for the redemption. The commissioner shall have the same power to issue subpoenas and proceed with the examination of witnesses under oath, as is had by a referee in a court of record. His compensation shall not exceed six dollars per day and shall be taxed by the comptroller and paid upon his warrant by the treasurer. He shall report the testimony taken by him with his opinion thereon, to the comptroller for his decision. Such occupant or other person shall also pay to the comptroller such amounts as may have been paid to the state for subsequent taxes thereon, or for redemption from subsequent tax sales thereof, and if such lot has been legally exempt from taxation for one or more years subsequent to the sale, a sum equal to the gross amount of taxes and interest which would have been due thereon, if it had been taxed during each of the years it was so exempt, on its assessed valuation, and at the rate per centum of taxation thereon for the year when last returned to the comptroller's office. In case of failure to redeem within the time herein specified, the sale and conveyance thereof shall become absolute and the occupant and all other persons barred forever.

§ 138. Lien of mortgage not affected by tax sale.

The lien of a mortgage, duly recorded or registered at the time of the sale of any lands for nonpayment of any tax or assessment thereon, shall not be destroyed, or in any manner affected, except as provided in this section. The purchaser at any such sale shall give to the mortgagee a written notice of such sale within one year from the expiration of the time to redeem, and in case of tax sales heretofore held, where the time of redemption by mortgagees has not expired, within three years from the passage of this chapter, requiring him to pay the amount of purchase-money, with interest at the rate allowed by law in case of redemption by occupants, within six months after giving the notice. Such notice may be given either personally or in the manner required by

law in respect to notices of nonacceptance or nonpayment of notes or bills of exchange, and a notarial certificate thereof shall be presumptive evidence of the fact that may be recorded in the county in which the mortgage was recorded, in the same manner and with the same effect as a deed or other evidence of title of real property.

§ 139. Redemption by mortgagee before notice.

The holder of any mortgage which is duly recorded at the time of the sale, may, at any time after the sale of all or any part of the mortgaged premises for unpaid taxes, and before the expiration of six months from the giving of the notice required by this article to be given to a mortgagee, redeem the premises so sold, or any part thereof from such sale. The redemption shall be made by filing with the comptroller a written description of his mortgage, and by paying to the state treasurer, upon the certificate of the comptroller, for the use of the purchaser, his heirs or assigns, the sum mentioned in his certificate, with interest at the rate allowed by law in case of redemption by occupants from the date of such certificate. The holder of such mortgage shall have a lien upon the premises redeemed for the amount so paid with interest from the time of payment, in like manner as if it had been included in the mortgage. Provided, however, that the notice required to be given under this and the last preceding section shall be directed only to such persons as shall within two years from the time of such sale, and in case of all sales held before April twenty-fourth, eighteen hundred and ninety-seven, the date of the taking effect of chapter three hundred and seventy-three of the laws of eighteen hundred and ninety-seven, where the time allowed by law for redemption by mortgagees had not then expired, within two years from April twenty-fourth, eighteen hundred and ninety-seven, file in the office of the comptroller a notice, stating the names of the mortgagor and mortgagee, the date of the mortgage, and the amount claimed to be due thereon, and the county, town and tract in which the mortgaged premises are situated, with the number of the lot on which said mortgage is claimed to be a lien, with the name of the person or persons claim-

ing notice, their residence, and the post-office to which such notice shall be addressed. A purchaser of mortgaged premises at a sale thereof under and in pursuance of a judgment or decree of foreclosure of a mortgage thereof, held within two years after April twenty-fourth, eighteen hundred and ninety-seven, shall be deemed in all actions and proceedings relating to the redemption of said premises from any previous tax sales thereof, to have been the holder of said mortgage and to have been entitled to take the like proceedings for the redemption of said premises from such tax sales and with the like effect, as the holder of such mortgage would have been entitled to if there had been no foreclosure of such mortgage.

§ 140. Cancellation of sales. The comptroller shall not convey any lands sold for taxes if he shall discover before the conveyance that the sale was for any cause invalid or ineffectual to give title to the lands sold; but he shall cancel the sale and forthwith cause the purchase-money and interest thereon to be refunded out of the state treasury to the purchaser, his representatives or assigns. If the error originated with the county or town officers the sum paid shall be a charge against the county from which the tax was returned, and the board of supervisors thereof shall cause the same to be assessed, levied and collected and paid into the state treasury. If he shall not discover that the sale was invalid until after a conveyance of the lands sold shall have been executed he shall, on application of any person having any interest therein at the time of the sale, on receiving proof thereof, cancel the sale, refund out of the state treasury to the purchaser, his representatives or assigns, the purchase-money and interest thereon, and recharge the county from which the tax was returned with the amount of purchase-money and interest from the time of sale, which the county shall cause to be levied and paid into the state treasury. On any such application the comptroller may appoint a commissioner with like powers and duties as in case of an application for redemption; provided, however, that in any county which does not include a portion of the forest preserve, such application for cancellation may also be made by the owner of the lands at the time of the tax sale.

§ 141. Setting aside cancellation of sale. The comptroller is hereby authorized and empowered and shall, upon the application of any one whomsoever aggrieved thereby, set aside any cancellation of sale made by him, or by any of his predecessors in office, in any of the following cases:

First. When such cancellation was procured by fraud or misrepresentation.

Second. When it was procured by the suppression of any material fact bearing on the case.

Third. When it was made under a mistake of fact.

Fourth. When such cancellation was made upon an application which the comptroller, or any of his predecessors in office, had no jurisdiction or legal right to entertain at the time of such cancellation.

Eight days' written notice of an application made under and pursuant to this section shall be served upon the person upon whose application such sale was canceled, or his heirs or grantees, the county treasurer of the county or counties in which the lands affected by such application are situate and upon the attorney-general of the state of New York; in case any of the parties to be served are not residents of the state of New York, or can not after reasonable diligence be found within the state of New York, such notice may be served by the publication thereof in a newspaper published in the county or counties where the lands affected by such application are situate, and also in the newspaper printed at Albany, in which legal notices are required to be published, once in each week for three weeks immediately preceding the day upon which such application is to be made, and also by mailing a copy of said notice to each of said parties at his last known place of residence; and on or before the day of the first publication all papers upon which such application is to be made shall be filed in the office of the comptroller. The comptroller shall in all cases specify the grounds upon which such cancellation is set aside, and every such cancellation set aside by the comptroller shall in every and all respects have the same force and effect as though no cancellation thereof had ever been made.

§ 142. Expenses of sale. The expenses attending any sale for taxes under this article, including the expenses of printing and publishing lists and notices and transmitting copies thereof, and of all other things required to be done before the sale shall be had, shall be a charge on the lands liable to be sold; and the comptroller shall add to the taxes, interest and other charges on each parcel of land liable to be sold, an equal proportionate part of such expenses to be estimated by him.

§ 143. Payment of moneys into state treasury. The moneys received upon any sale and interest under this article, and for the expenses of the sale, shall be paid into the state treasury and the accounts of all persons entitled to any portion of the moneys so received for such expenses shall be audited by the comptroller and paid out of the state treasury.

ARTICLE 7**Sales by County Treasurers for Unpaid Taxes and Redemption of Lands**

Section 150. When lands to be sold for unpaid taxes.

151. Advertisement and sale.

152. Redemption.

153. Redemption of real property stricken from tax-rolls.

154. Conveyance by county treasurer.

155. Conveyance and its effect.

156. When purchase-money to be refunded.

157. Lands which the state owns or upon which it has a lien.

158. Provisions relative to comptroller to apply to treasurer.

159. Expense of publishing notice to redeem.

160. Article not to relate to certain cities.

§ 150. When lands to be sold for unpaid taxes.

Whenever any tax charged on real estate, in the counties of Saint Lawrence, Lewis, Clinton and Oneida, or in a county not including a portion of the forest preserve, is returned to the county treasurer, he shall not return the same to the comptroller, but if such tax, with interest thereon at the rate of ten per centum per annum, computed from the first day of February, after the same is levied, shall remain unpaid for six months from that date, such county treasurer shall advertise and sell such real estate as herein provided for the payment of such tax and interest and the expenses of such sale. The expense of publication of the notice of sale and the list of lands to be sold and the expense of conducting the sale, and the expense of publication of the notice of unredeemed lands, if thereafter redeemed, shall be a charge on the land liable to be sold and shall be added to the tax and interest. The county treasurer of the county of Rockland may defer the sale of any parcel of nonresident real estate in such county for unpaid taxes, until the unpaid taxes thereon with accrued interest shall amount in the aggregate to the sum of two dollars.

§ 151. Advertisement and sale. The county treasurer shall immediately after the expiration of such six months cause to be published at least once in each week for six weeks, in two newspapers designated for the publication of the session laws, a list of real estate so liable to be sold, together with a notice that such real estate will, on a day at the expiration of said six weeks specified in such notice, and the succeeding days, be sold at public auction at the courthouse in the county where the same is situated, to discharge the taxes, interest and expenses that may be due thereon, at the time of such sale. Such list shall contain the name of the owner or occupant of each piece of real estate to be sold, as the same appears upon the assessment-roll of the year in which unpaid taxes were assessed, a brief description of such real estate, and the total amount of such unpaid taxes for the year advertised, which said total amount shall include all taxes, interest, expenses and other charges against the property for the year advertised. The comptroller may prescribe the form and manner of preparing such list, which when so prescribed shall be followed so far as possible by the several counties of the state. No such list shall be published until the same shall have been submitted to and approved by the state comptroller. On the days mentioned in such notice the county treasurer shall begin the sale of said real estate and continue the same from day to day. The charges for publishing such notice shall be seventy-five cents per folio for the first insertion, and fifty cents per folio for each subsequent insertion. The counties of Saint Lawrence, Lewis, Clinton and Oneida, and the counties of the state other than those in the forest preserve are empowered to acquire and hold such lands. Within twenty days after the time for redemption has expired the county treasurer of each of the counties of Saint Lawrence, Lewis, Clinton and Oneida shall file with the comptroller a certified statement of all tracts or parcels of land situated in the forest preserve which have been bid in by the county and have not been redeemed, and shall sell and convey to the state any tract or parcel of land specified in such statement which the comptroller shall designate within six months after such statement is filed, upon the payment of the taxes, interest and expenses due thereon at

the time of the sale, and also all taxes assessed thereon since such sale, and the comptroller shall draw his warrant on the state treasurer for the amount thereof or credit the county with such amount on the books of his office. After the expiration of such six months, in the counties of Saint Lawrence, Lewis, Clinton and Oneida, and after the time for redemption has expired in any other county, the county treasurer is authorized in the name of the board of supervisors of the county to sell and convey under his hand and seal such lands as have not been conveyed to the state in the manner and upon such terms as the board of supervisors of the county may direct.

§ 152. Redemption. The owner, occupant or any other person having an interest in any real estate sold for taxes as aforesaid may redeem the same at any time within one year after the last day of such sale, by paying to the county treasurer of the county, for the use of the purchaser, the sum mentioned in his certificate, together with interest thereon at the rate of ten per centum per annum, to be computed from the date of such certificate, and any tax which the holder of said certificate shall have paid between the days of sale and redemption, together with the share of the expense of the publication of notices to redeem the real estate sold in such county for unpaid taxes, as apportioned by the county treasurer to the real estate so redeemed, which expense shall be in the first instance a county charge and shall be at the same rate as that provided for the publication of notices of tax sales. In case any parcel of real estate mentioned in such notice to redeem shall not be redeemed within the one year allowed by law for such redemption then and in that event the share of the expense of the publication of notices to redeem such unredeemed real estate sold in any such county for unpaid taxes, as apportioned by the county treasurer, together with interest thereon for one year at the rate of ten per centum per annum, shall be laid before the board of supervisors of such county for reassessment as are other taxes and shall be by such board of supervisors reassessed upon the assessment-roll of the current year against such real estate and shall be a lien thereon.

§ 153. Redemption of real property stricken from tax-rolls. The real property struck down to a county at said tax sale and omitted from the tax-rolls as provided in section fifty of this chapter shall not be subject to further sale after having been once so sold for taxes. The real property so omitted from the tax-rolls may be redeemed by the owner, occupant or any person having an interest in the same, provided the county has not acquired a title in fee to such real property, upon the payment to the county treasurer for the use and benefit of the county of a sum equal to the gross amount of the taxes, expenses of such sale, penalty and interest thereon, together with the tax and interest thereon which would have been due on said real property had it been taxed during each of the years it was so omitted from the tax-rolls. The said taxes for each of the years during which said real estate is so omitted from the tax-rolls shall be computed on the basis of the assessed valuations returned on said real property by the assessors of the several tax districts and at the rate fixed by the board of supervisors as the tax rate for the tax district within which said real estate is situated. (Former sec. 152a without change of substance.)

§ 154. Conveyance by county treasurer. If such real estate, or any portion thereof, be not redeemed as herein provided, the county treasurer shall execute to the purchaser a conveyance of the real estate so sold, the description of which real estate shall include a specific statement of whose title or interest is thereby conveyed, so far as appears on the record, which conveyance shall vest in the grantee an absolute estate in fee, subject, however, to all claims the county or state may have thereon for taxes or liens or incumbrance. The county treasurer shall receive from the purchaser fifty cents for preparing such conveyance and ten cents additional for each piece or parcel of land described therein, exceeding the first. All purchases made for the county shall be included in one conveyance, for which the county treasurer shall receive ten dollars. Every such conveyance shall be executed by the treasurer of the county, under his hand and seal, and may be recorded in the same manner and with like effect as a conveyance of real estate properly acknowledged or proven. The

money received by the county treasurer on every such sale shall be applied by him, after deducting the expenses thereof, in like manner as if the same had been paid to him by the collectors of the several towns. (Former sec. 153 without change.)

§ 155. Conveyance and its effect. A purchaser or his legal representative may, upon receiving a conveyance under and by virtue thereof, possess and enjoy for his own use the real estate described in such conveyance, unless redeemed as herein provided, and after the expiration of the time to redeem the same, may cause the occupant of such real estate to be removed therefrom, and the possession to be delivered to him in the same manner and by the same proceedings and before the same officers as in the case of a tenant holding over after the expiration of his term without permission of his landlord. (Former sec. 154 without change.)

§ 156. When purchase-money to be refunded. Whenever any purchaser under such sale shall be unable to regain possession of the real estate purchased by him by reason of error or irregularity in the assessment or levying of a tax, or in proceedings for the collection thereof, the board of supervisors of the county shall refund the purchase-money so paid, with interest upon the same being presented and audited as other county charges, and such moneys shall be charged over to the tax district where the irregularity arose. (Former sec. 155 without change.)

§ 157. Lands which the state owns or upon which it has a lien. The county treasurer of any county not embracing a portion of the forest preserve shall, at least two months prior to any tax sale to be held by him, transmit to the comptroller an accurate and complete list of all the lands in such county to be sold thereat. The state comptroller shall, at least two weeks prior to any such tax sale, transmit to such county treasurer a list of all lands advertised to be sold at such tax sale, belonging to the state, or which shall then be mortgaged to the commissioners for loaning certain moneys of the United States, or against which the state holds a bond or lien, for any part of the purchase-money thereof, or for which the state may then hold

a tax sale certificate. The county treasurer conducting such sale shall bid in for the state all lands described in the list transmitted to him by the comptroller, and shall, at the close of such sale, transmit to the comptroller a verified and itemized statement showing the amount of each bid made in the name of the state thereat, and the state comptroller shall, within ten days after the receipt by him of such statement, draw his warrant on the state treasurer for the amount thereof or credit the county with the amount of such statement on the books of his office. (Former sec. 156 without change.)

§ 158. Provisions relative to comptroller to apply to treasurer. The provisions of article six of this chapter, entitled "sales by comptroller for unpaid taxes and redemption of lands" shall, in so far as it is not otherwise herein provided, govern and control the action of the county treasurer, who shall perform the duties therein devolved upon the comptroller and the same rights and remedies shall be deemed to exist under the provisions of this article as are provided for in said article six. (Former sec. 157 without change of substance.)

§ 159. Expense of publishing notice to redeem. Where a tax sale has been held by a county treasurer pursuant to this article, the expense of publishing the notice to redeem as required by section one hundred and thirty of this chapter shall be apportioned as equitably as may be between the several pieces or parcels included therein. The amount so apportioned to any parcel shall be paid to the county treasurer by the purchaser at the tax sale upon the execution of a conveyance to him. If a parcel of land is redeemed subsequent to the publication of the notice, the person redeeming shall pay to the county treasurer, in addition to the amount required by section one hundred and fifty-two, the expense of publishing the notice to redeem the same. If a parcel of land is bid in by the county and is not redeemed, the expense of publishing the notice to redeem shall be a county charge. The money received by a county treasurer for the expense of publishing the redemption notices shall be applied by him to pay the publishers therefor.

§ 160. Article not to relate to certain cities. This or the preceding article shall not affect any law relating to the sale of real estate for taxes in any city. (Former sec. 158 without change.)

ARTICLE 8**State Board of Tax Commissioners; State Board of Equalization**

Section 170. State board of tax commissioners.

171. Powers and duties of state board of tax commissioners.

172. Official seal.

173. Tax commissioners to visit counties.

174. State board of equalization; powers and duties.

175. Appeals to the state board of tax commissioners from equalization by board of supervisors.

176. Appeals, how conducted.

177. Determination of appeals.

178. Costs on appeal.

§ 170. State board of tax commissioners. The tax commissioners now in office shall continue in office for the terms for which they were appointed, and they and their successors shall constitute the state board of tax commissioners. On the expiration of their terms the governor shall appoint three commissioners by and with the advice and consent of the senate, to hold office for three years, and so classified that the term of office of one of them shall expire with the thirty-first day of December in each year, and in case of a vacancy the appointment shall be for the unexpired term. Each commissioner shall receive an annual compensation of five thousand dollars, payable monthly, and in addition thereto the expenses actually incurred by him in the discharge of his official duties, including expenses while attending meetings of the commission.

§ 171. Powers and duties of state board of tax commissioners. The state board of tax commissioners shall:

First. Investigate and examine, from time to time, as to the methods of assessment within the state.

Second. Furnish local assessors with such information as may be necessary or proper to aid them in making assessments.

Third. Make such rules and regulations as may be necessary to enforce the provisions of this article and prepare forms for reports and assessment-rolls, and furnish the same to assessors and other officers at the expense of the state.

Fourth. Take testimony and hear proofs, under oath, with reference to any matter within the line of its official duty. Any member of such board may be designated for that purpose. And it may require from all state and municipal officers such information as may be necessary for the proper discharge of its duties.

Fifth. Hold meetings at an office to be assigned it in one of the state buildings at Albany, at such times as may be fixed by the chairman of the board or by adjournment thereof, or at such other places as it may designate.

Sixth. Employ a secretary, prescribe his duties and fix his salary at a sum not to exceed thirty-five hundred dollars per annum; employ not to exceed six special agents who shall be deemed the confidential agents of the board; and experts and other needed assistants and prescribe their duties. It shall fix the compensation of such employees, which shall not exceed in the aggregate the amount annually appropriated by the legislature for that purpose.

Seventh. Prepare an annual report to the legislature and recommend such changes or amendments to the tax laws as it may deem advisable.

Eighth. Perform the other powers and duties conferred upon it by law.

§ 172. Official seal. The state board of tax commissioners shall have and use an official seal; and the records, its proceedings and copies of all papers and documents in its possession and custody may be authenticated in the usual form, under such seal and the signature of any one of the tax commissioners or the secretary, and shall be received in evidence in the same manner and with like effect as deeds regularly acknowledged or proven. (Former sec. 170a without change.)

§ 173. Tax commissioners to visit counties. Two or more of the members of the state board of tax commissioners

shall officially visit every county in the state at least once in two years, and inquire into the methods of assessment and taxation, and ascertain whether the assessors faithfully discharge their duties and particularly as to their compliance with the provisions of this chapter requiring the assessment of all property not exempt from taxation at its full value. (Former sec. 172 without change.)

§ 174. State board of equalization; powers and duties. The commissioners of the land office and the three commissioners of taxes shall constitute the state board of equalization. The state board of equalization shall meet in the city of Albany on the first Tuesday in September in each year, for the purpose of examining and revising the valuations of real and personal property of the several counties as returned to the state board of tax commissioners, and shall fix the aggregate amount of assessment for each county, upon which the comptroller shall compute the state tax. Such board may increase or diminish the aggregate valuations of real property in any county by adding or deducting such sum as in its opinion may be just and necessary to produce a just relation between the valuations of real property in the state. But it shall, in no instance, reduce the aggregate valuations of all the counties below the aggregate valuations thereof as so returned. The comptroller shall immediately ascertain from this assessment, a copy of which shall be transmitted to him, the proportion of state tax each county shall pay, and mail a statement of the amount to the county clerk, and to the chairman and clerk of the board of supervisors of each county. (Former sec. 173 without change of substance.)

§ 175. Appeals to the state board of tax commissioners from equalization by board of supervisors. Any supervisor may appeal in behalf of the town, city or ward, which he wholly or in part represents, to the state board of tax commissioners, from any act or decision of the board of supervisors, in the equalization of assessments and the correction of the assessment-rolls. If such appeal is brought in behalf of a town, a majority of the town board of such town, if in behalf of a city, a majority of the supervisors representing such city, or if

the *assessment in the wards of any city are equalized separately and such wards have separate assessment-rolls, then the alderman or aldermen representing such ward in the common council of the city, shall first consent to and approve the bringing of such appeal. Such appeal shall be brought within ten days after the delivery of the assessment-roll to the collector by filing in the office of the county clerk a notice thereof, with such consent indorsed thereon or annexed thereto, together with the affidavit of the supervisor so appealing, that in his opinion injustice has been done to such town, city or ward by the act or decision from which the appeal is taken; and also within such time, by serving personally or by mail, a duplicate or copy of such notice, consent and affidavit on the chairman or clerk of the board of supervisors, and by mailing such a copy or duplicate to the state board of tax commissioners. (Former sec. 174 without change.)

§ 176. Appeals, how conducted. The state board of tax commissioners may prepare a form of petition and notice of appeal from decisions of the board of supervisors in the equalization of assessments and rules and regulations in relation to bringing such appeals to a hearing or trial thereof. Such rules shall provide for a hearing on the papers and proofs submitted to the board of supervisors on making the equalization, in case the party so desires, and also, in case the notice of appeal so specifies, for the taking of additional evidence offered by either party. The appeal shall be heard in the county in which it originated. In either case such hearing shall be had at a time and place to be fixed by the board upon notice of at least twenty days by mail to the party appealing and to the clerk of the board of supervisors of the county in which the appeal is taken. If the appellant or his successor fails to appear at the time and place appointed or upon any day to which such hearing and trial shall be adjourned, the board shall make an order dismissing the appeal, which shall have the same effect as if the appeal had not been sustained after a hearing on the merits. (Former sec. 175 without change of substance.)

* So in original.

§ 177. Determination of appeals. On every such hearing or trial, the state board of tax commissioners shall determine whether any, and if any, what deductions ought to be made from the aggregate corrected value of the real and personal property of such tax district as made and to what tax district or districts in such county the amount of such deductions, if any, shall be added; and shall certify their determination, in writing, to such board of supervisors and forward the same by mail within ten days thereafter to the clerk of the board, directed to him at his post-office address, and forward a copy thereof to the supervisor appealing. Such determination shall be carried into effect by such board at its next annual session. (Former sec. 176 without change.)

§ 178. Costs on appeal. The state board of tax commissioners shall certify the reasonable expense on every such appeal, not exceeding the sum of two thousand dollars, for services of counsel and one thousand dollars for all other expenses, including the compensation and expense of the stenographer. If such appeal is not sustained, the costs and expenses thereof so certified shall be a charge upon the tax district or districts taking such appeal and shall be levied thereon by the board of supervisors. If the appeal is sustained, the amount of such costs and expenses so certified shall be levied by the board of supervisors upon, and collected from, the county in the assessment and collection of taxes for the current year, except the tax district or tax districts whose appeal is sustained. If there shall be appeals by more than one tax district in the county, some of which are sustained and some dismissed, the state board shall decide what portion of such costs and expenses shall be borne by any tax district whose appeal is dismissed. (Former sec. 177 without change.)

ARTICLE 9

Corporation Tax

- Section 180. Organization tax.
181. License tax on foreign corporations.
182. Franchise tax on corporations.
183. Certain corporations exempt from tax on capital stock.
184. Additional franchise tax on transportation and transmission corporations and associations.
185. Franchise tax on elevated railroads or surface railroads not operated by steam.
186. Franchise tax on water-works companies, gas companies, electric or steam heating, lighting and power companies.
187. Franchise tax on insurance corporations.
188. Franchise tax on trust companies.
189. Franchise tax on savings banks.
190. Purchase of state bonds; credit to be given.
191. Tax upon foreign bankers.
192. Reports of corporations.
193. Value of stock to be appraised.
194. Further requirements as to reports of corporations.
195. Powers of comptroller to examine into affairs of corporations.
196. Notice of statement of tax; interest.
197. Payment of tax and penalty for failure.
198. Revision and readjustment of accounts by comptroller.
199. Review of determination of comptroller by certiorari.
200. Regulations as to such writ of certiorari.
201. Warrant for the collection of taxes.
202. Information of delinquents.
203. Action for recovery of taxes; forfeiture of charter of delinquent corporation.
204. Reports to be made by the secretary of state.
205. Exemptions from other state taxation.
206. Application of taxes.
207. Limitation of time.

§ 180. Organization tax. Every stock corporation incorporated under any law of this state shall pay to the state treasurer a tax of one-twentieth of one per centum upon the amount of capital stock which the corporation is authorized to have, and a like tax upon any subsequent increase. Provided, that in no case shall such tax be less than one dollar. Such tax shall be due and payable upon the incorporation of such corporation or upon the increase of its capital stock. Except in the case of a railroad corporation neither the secretary of state nor county clerk shall file any certificate of incorporation or article of association, or give any certificate to any such corporation or association until he is furnished a receipt for such tax from the state treasurer, and no stock corporation shall have or exercise any corporate franchise or powers, or carry on business in this state until such tax shall have been paid. And in case of a decrease of capital stock, upon which the tax required by law has been paid, and a subsequent increase thereof, a tax shall be paid only upon so much of such increase as exceeds the amount of capital stock upon which a tax has been before paid. In case of the consolidation of existing corporations into a corporation, such new corporation shall be required to pay the tax hereinbefore provided for only upon the amount of its capital stock in excess of the aggregate amount of capital stock of said corporations. This section shall not apply to state and national banks or to building, mutual loan, accumulating fund and co-operative associations. A railroad corporation need not pay such tax at the time of filing its certificate of incorporation, but shall pay the same before the public service commission shall grant a certificate, as required by the railroad law, authorizing the construction of the road as proposed in its articles of association, and such certificate shall not be granted by the public service commission until it is furnished with a receipt for such tax from the state treasurer.

§ 181. License tax on foreign corporations. Every foreign corporation, except banking corporations, fire, marine, casualty and life insurance companies, co-operative fraternal insurance companies, and building and loan associations, author-

ized to do business under the general corporation law, shall pay to the state treasurer, for the use of the state, a license fee of one-eighth of one per centum for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, to be computed upon the basis of the capital stock employed by it within this state, during the first year of carrying on its business in this state; and if any year thereafter any such corporation shall employ an increased amount of its capital stock within this state, the same license fee shall be due and payable upon any such increase. The measure of the amount of capital stock employed in this state shall be such a portion of the issued capital stock as the gross assets employed in any business within this state bear to the gross assets wherever employed in business. For purposes of taxation, the capital of a corporation invested in the stock of another corporation shall be deemed to be assets located where the physical property represented by such stock is located. The amount of capital upon which such taxes shall be paid shall be fixed by the comptroller, who shall have the same authority to examine the books and records in this state of such foreign corporations, and the employees thereof, and the same power to issue his warrant for the collection of such taxes, as he now has with regard to domestic corporations. No action shall be maintained or recovery had in any of the courts in this state by such foreign corporation without obtaining a receipt for the license fee hereby imposed within thirteen months after beginning such business within the state, or if such a corporation had, on October thirty-first, nineteen hundred and six, been engaged in business within this state for more than twelve months, without obtaining such receipt within thirty days after such tax is due.

§ 182. Franchise tax on corporations. For the privilege of doing business or exercising its corporate franchises in this state every corporation, joint-stock company or association, doing business in this state, shall pay to the state treasurer annually, in advance, an annual tax to be computed upon the basis of the amount of its capital stock, employed during the preceding

year within this state, and upon each dollar of such amount. The measure of the amount of capital stock employed in this state shall be such a portion of the issued capital stock as the gross assets employed in any business within this state bear to the gross assets wherever employed in business. For purposes of taxation, the capital of a corporation invested in the stock of another corporation shall be deemed to be assets located where the physical property represented by such stock is located. If the dividends upon the capital stock amount to six, or more than six per centum upon the par value of the capital stock, during any year ending with the thirty-first day of October, the tax shall be at the rate of one-quarter of a mill for each one per centum of dividends made or declared upon the par value of the capital stock during said year. If such dividend or dividends amount to less than six per centum on the par value of the capital stock, and

(1) The assets do not exceed the liabilities, exclusive of capital stock, or

(2) The average price at which such stock sold during said year did not equal or exceed its par value, or

(3) If no dividend was declared,

Then each dollar of the amount of capital stock employed in this state, determined as hereinbefore provided, shall be taxed at the rate of three-fourths of one mill. If such dividend or dividends amount to less than six per centum on the par value of the capital stock, and

(1) The assets exceed the liabilities, exclusive of capital stock, by an amount equal to or greater than the par value of the capital stock, or

(2) The average price at which such stock sold during said year is equal to or greater than the par value,

Then the amount of capital stock, determined as hereinbefore provided to be employed in this state, shall be taxed at the rate of one and one-half mills on each dollar of the valuation of the capital stock employed in this state, but such valuation shall not be less than

(1) The par value of such stock,

(2) The difference between the assets and liabilities, exclusive of capital stock,

(3) The average price at which such stock sold during said year.

If such corporation, joint-stock company or association shall have more than one kind of capital stock, and upon one of such kinds of stock a dividend or dividends amounting to six or more than six per centum upon the par value thereof, has been made or declared, and upon the other no dividend has been made or declared, or the dividend or dividends made or declared thereon amount to less than six per centum upon the par value thereof, then the tax shall be at the rate of one-quarter of a mill for each one per centum of dividends made or declared upon the capital stock upon the par value of which the dividend or dividends made or declared amount to six or more than six per centum, and in addition thereto a tax shall be charged upon the capital stock

(1) Upon which no dividend was made or declared, or

(2) Upon which the dividend or dividends made or declared did not amount to six per centum upon the par value,

At the rate as hereinbefore provided for the taxation of capital stock upon which no dividend was made or declared, or upon which the dividend or dividends made or declared did not amount to six per centum on the par value.

All corporations not taxable under the preceding paragraphs of this section shall be taxed in an amount not less than would be produced by an assessment of one and one-half mills on each one dollar of the actual value of its capital stock, determined to be employed in this state as hereinbefore provided, or one and one-half mills upon each dollar of such capital stock at the average price at which said stock sold during the said year.

§ 183. Certain corporations exempt from tax on capital stock. Banks, savings banks, institutions for savings, title guaranty, insurance or surety corporations, every trust company incorporated, organized or formed, under, by or pursuant to a law of this state, and any company authorized to do a trust

company business, solely or in connection with any other business, under a general or special law of this state, laundering corporations, manufacturing corporations to the extent only of the capital actually employed in this state in manufacturing, and in the sale of the product of such manufacturing, mining corporations wholly engaged in mining ores within this state, agricultural and horticultural societies or associations, and corporations, joint-stock companies or associations owning or operating elevated railroads or surface railroads not operated by steam, or formed for supplying water or gas for electric or steam heating, lighting or power purposes, and liable to a tax under sections one hundred and eighty-five and one hundred and eighty-six of this chapter, shall be exempt from the payment of the taxes prescribed by section one hundred and eighty-two of this chapter. But such a laundering, manufacturing or mining corporation shall not be exempted from the payment of such tax, unless at least forty per centum of the capital stock of such corporation is invested in property in this state and used by it in its laundering, manufacturing or mining business in this state.

§ 184. Additional franchise tax on transportation and transmission corporations and associations.

Every corporation and joint-stock association formed for steam surface railroad, canal, steamboat, ferry, express, navigation, pipeline, transfer, baggage express, telegraph, telephone, palace car or sleeping car purposes, and every other transportation corporation not liable to taxation under sections one hundred and eighty-five or one hundred and eighty-six of this chapter, shall pay for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, an annual excise tax or license fee which shall be equal to five-tenths of one per centum upon its gross earnings within this state, which shall include its gross earnings from its transportation or transmission business originating and terminating within this state, but shall not include earnings derived from business of an interstate character.

§ 185. Franchise tax on elevated railroads or surface railroads not operated by steam. Every corporation, joint-stock company or association owning or operating any elevated railroad or surface railroad not operated by steam shall pay to the state for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity within this state, an annual tax which shall be one per centum upon its gross earnings from all sources within this state, and three per centum upon the amount of dividends declared or paid in excess of four per centum upon the actual amount of paid-up capital employed by such corporation, joint-stock company or association. Any such railroad corporation whose property is leased to another railroad corporation shall only be required under this section to pay a tax of three per centum upon the dividends declared and paid in excess of four per centum upon the amount of its capital stock.

§ 186. Franchise tax on water-works companies, gas companies, electric or steam heating, lighting and power companies. Every corporation, joint-stock company or association formed for supplying water or gas, or for electric or steam heating, lighting or power purposes, shall pay to the state for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, an annual tax which shall be five-tenths of one per centum upon its gross earnings from all sources within this state, and three per centum upon the amount of dividends declared or paid in excess of four per centum upon the actual amount of paid-up capital employed by such corporation, joint-stock company or association. The term "gross earnings" as used in this section means all receipts from the employment of capital without any deduction.

§ 187. Franchise tax on insurance corporations. An annual state tax for the privilege of exercising corporate franchises or for carrying on business in their corporate or organized capacity within this state equal to one per centum on the gross

amount of premiums received during the preceding calendar year for business done at any time in this state, which gross amount of premiums shall include all premiums received during such preceding calendar year on all policies, certificates, renewals, policies subsequently canceled, insurance and reinsurance during such preceding calendar year, and all premiums that are received during such preceding calendar year on all policies, certificates, renewals, policies subsequently canceled, insurance and reinsurance executed, issued or delivered in all years prior to such preceding calendar year, whether such premiums were in the form of money, notes, credits, or any other substitute for money, shall be paid annually into the treasury of the state on or before the first day of June by the following corporations:

1. Every domestic insurance corporation, incorporated, organized or formed under, by or pursuant to a general or special law;

2. Every insurance corporation, incorporated, organized or formed under, by or pursuant to the laws of any other state of the United States, and doing business in this state, except a corporation doing a fire insurance business or a marine insurance business;

3. Every insurance corporation, incorporated, organized or formed under, by or pursuant to the laws of any state without the United States, or of any foreign country, except such a corporation doing a life, health or casualty insurance business, and doing business in this state; but the tax on gross premiums of a corporation so incorporated, organized or formed and doing a fire or marine insurance business within the state shall be equal to five-tenths of one per centum. This section does not apply to a fraternal beneficiary society, order or association, a corporation for the insurance of domestic animals, a town or county co-operative insurance corporation, nor to any corporation subject to the supervision of or required by or in pursuance of law to report to the superintendent of banks; but this section does apply to an individual, or partnership, or association of underwriters known as Lloyds in so far

as corporations doing the same kind of insurance business are subject to its provisions. The taxes imposed by this section shall be in addition to all other fees, licenses or taxes imposed by this or any other law, except that in assessing taxes under the reciprocal provisions of section thirty-four of the insurance law, credit shall be allowed for any taxes paid under this section. The term "insurance corporations" as used in this article, shall include a corporation, association, joint-stock company or association, person, society, aggregation or partnership by whatever name known doing an insurance business in this state.

§ 188. Franchise tax on trust companies. Every trust company incorporated, organized or formed under, by or pursuant to a law of this state, and any company authorized to do a trust company's business solely or in connection with any other business, under a general or special law of this state, shall pay to the state annually for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, an annual tax which shall be equal to one per centum on the amount of its capital stock, surplus, and undivided profits. (Former sec. 187a without change of substance.)

§ 189. Franchise tax on savings banks. Every savings bank incorporated, organized or formed under, by or pursuant to a law of this state, shall pay to the state annually for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, an annual tax which shall be equal to one per centum on the par value of its surplus and undivided earnings. (Former sec. 187b without change.)

§ 190. Purchase of state bonds; credit to be given. Every corporation, company or association required by section one hundred and eighty-seven, one hundred and eighty-eight, or one hundred and eighty-nine of this chapter, to pay to the state an annual tax equal to a percentage of its gross premiums, capital stock, surplus, undivided profits or undivided earnings, or one or more, for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity,

which shall own any of the bonds of the state of New York, shall have credited to it annually to apply upon or in lieu of the payment of such tax an amount equal to one per centum of the par value of all such bonds of the state, bearing interest at a rate not exceeding three per centum per annum, owned by such corporation, company or association, and registered in its name or registered in the name of a public department, a public officer or officers of this state, or of any other state, or of the United States, in trust for such corporation, company or association, on the thirtieth day of June prior to the date when such tax shall become due and payable; provided, however, that there shall in no case be credited to any such corporation, company or association an amount in excess of the amount due to the state from such corporation, company or association for taxes payable to the state under this chapter for the fiscal year for which such credit is given; and further provided that any such credit so allowed under this section shall not bear interest. (Former sec. 187c without change of substance.)

§ 191. Tax upon foreign bankers. Every foreign banker doing business in this state, shall annually pay to the treasurer a tax of five per centum on the amount of interest or compensation of any kind earned and collected by him on money loaned, used or employed in this state by such banker. The term "doing a banking business," as used in this section, means doing such business as a corporation may be created to do under article three of the banking law, or doing any business which a corporation is authorized by such article to do. The term "foreign banker doing a banking business in this state," as used in this section, includes:

1. Every foreign corporation doing a banking business in this state, except a national bank.
2. Every unincorporated company, partnership or association of two or more individuals, organized under or pursuant to the laws of another state or country, doing a banking business in this state.
3. Every other unincorporated company, partnership, or association, of two or more individuals, doing a banking business in

this state, if the members thereof, owning more than a majority interest therein, or entitled to more than one-half of the profits thereof, or who would, if it were dissolved, be entitled to more than one-half of the net assets thereof, are not residents of this state.

4. Every nonresident of this state, doing a banking business in this state, in his own name and right only. (Former sec. 188 without change of substance.)

§ 192. Reports of corporations. Corporations liable to pay a tax under this article shall report as follows:

1. Corporations paying franchise tax. Every corporation, association or joint-stock company liable to pay a tax under section one hundred and eighty-two of this chapter shall, on or before November fifteenth in each year, make a written report to the comptroller of its condition at the close of its business on October thirty-first preceding, stating the amount of its authorized capital stock, the amount of stock paid in, the date and rate per centum of each dividend declared by it during the year ending with such day, the entire amount of the capital of such corporation, and the capital employed by it in this state during such year.

2. Transportation and transmission corporations. Every transportation or transmission corporation, joint-stock company or association liable to pay an additional tax under section one hundred and eighty-four of this chapter, shall also, on or before August first in each year, make a written report to the comptroller of its condition at the close of its business on June thirtieth preceding, stating the amount of its gross earnings from all sources and the amount of its gross earnings from its transportation or transmission business originating and terminating within this state.

3. Elevated and surface railroad corporations. Every corporation, joint-stock company or association liable to pay a tax under section one hundred and eighty-five of this chapter, shall, on or before August first of each year, make a written report to the comptroller of its condition at the close of its business on June thirtieth preceding, stating the amount of its gross earnings from business done in this state, the amount of dividends of every nature declared or paid during the year ending June thirtieth, the authorized capital of the company and the amount of capital stock actually issued and outstanding.

4. Water-works, gas, electric, steam-heating, lighting and power corporations. Every corporation, joint-stock company or association liable to pay a tax under section one hundred and eighty-six of this chapter, shall, on or before December first of each year, make a written report to the comptroller of its condition at the close of its business on October thirty-first preceding, stating the amount of its gross earnings from business done in this state, the amount of dividends of every nature declared or paid during the year ending with October thirty-first, the authorized capital of the company and the amount of capital stock actually issued and outstanding.

5. Insurance corporations. Every insurance corporation liable to pay a tax under section one hundred and eighty-seven of this chapter, shall, on or before March first in each year, make a written report to the comptroller of its condition at the close of its business on December thirty-first preceding, stating the gross amount of all premiums referred to in section one hundred and eighty-seven of this chapter, received during the preceding calendar year on business done thereby in this state during the year ending with such day and at all times prior thereto, whether the premiums were in money or in the form of notes, credits or other substitutes for money.

6. Foreign bankers. Every foreign banker liable to pay a tax under section one hundred and ninety-one of this chapter shall, on or before February first in each year, make a written report to the comptroller of the condition of his business on December thirty-first preceding, stating the amount of tax for which he is liable under this article, and giving in detail the facts required by the last preceding section for the purpose of ascertaining and computing the same.

7. Trust companies. Every company liable to pay a tax under section one hundred and eighty-eight of this chapter shall, on or before August first in each year, make a written report to the comptroller of its condition at the close of business on June thirtieth preceding, separately stating the amount of its capital stock, the amount of its surplus, and the amount of its undivided profits, and containing such other data, information or matter as the comptroller may require.

8. Savings banks. Every savings bank liable to pay a tax under section one hundred and eighty-nine of this chapter, shall on or before August first in each year, make a written report to the comptroller of its condition at the close of business on June thirtieth preceding, stating the par value of its surplus, and undivided earnings and containing such other data, information or matter as the comptroller may require. (Former sec. 189 without change of substance.)

§ 193. Value of stock to be appraised. If the dividend or dividends amount to less than six per centum on the par value of the capital stock, or no dividend is declared, the president, treasurer or secretary of the company liable to pay a tax under the provisions of section one hundred and eighty-two of this chapter, shall, under oath, between the first and fifteenth days of November in each year, estimate and appraise the capital stock of such company at its actual value.

And shall forward the same to the comptroller with the report provided for in the last section. If the comptroller is not satisfied with the valuation so made and returned he is authorized and empowered to make a valuation thereof, and settle an account upon the valuation so made by him, and the taxes, penalties and interest to be paid the state. (Former sec. 190 without change.)

§ 194. Further requirements as to reports of corporations. Every report required by this article shall have annexed thereto the affidavit of the president, vice-president, secretary or treasurer of the corporation, association or joint-stock company or of the person or one of the persons, or the members of the partnership making the same, to the effect that the statements contained therein are true. Such reports shall contain any other data, information or matter which the comptroller may require to be included therein, and he may prescribe the form in which such reports shall be made and the form of oath thereto. When so prescribed such forms shall be used in making the report. The comptroller may require at any time a further or supplemental report under this article, which shall contain information and data upon such matters as the comptroller may specify. (Former sec. 191 without change.)

§ 195. Powers of comptroller to examine into affairs of corporations. In case any report required by any of the preceding sections of this article shall be unsatisfactory to the comptroller, or if any such report is not made as herein required, the comptroller is authorized to make an estimate of the dividends paid by such corporation and the value of the capital stock employed by it, from any such report or from any other data, and to order and state an account according to the estimate and value so made by him for the taxes, percentage and interest due the state from such corporation, association, joint-stock company, person or partnership. The comptroller shall also have power to examine or cause to be examined, in case of a failure to report or in case the report is unsatisfactory to him, the books and records of any such corporation, joint-stock association, company, foreign banker, person or partnership, and may hear testimony and take proofs material for his information, either personally or he may appoint a commissioner by a written appointment under his hand and official seal for that purpose. Every commissioner so appointed shall be authorized to make such examination and take such testimony and hear such proofs and report the proofs and testimony so taken and the result of his examination so made and the facts found by him to the comptroller. The comptroller shall, therefrom, or from any other data which shall be satisfactory to him, order and state an account for the tax due the state, together with the expenses of such examination and the taking of such testimony and proofs. Such expenses shall be fixed and adjusted by the comptroller. (Former sec. 192 without change.)

§ 196. Notice of statement of tax; interest. Upon auditing and stating every account for taxes or other charges under this article, the comptroller shall forthwith send notice thereof in writing to the person, partnership, company, association or corporation against whom the same is made, which notice may be mailed to the post-office address of such person, partnership, association, company or corporation. All accounts so audited and stated shall bear interest upon the total amount found due thereon to the state, for taxes, percentage, interest and other charges, from the expiration of thirty days after sending such notice until payment thereof shall be made. (Former sec. 193 without change.)

§ 197. Payment of tax and penalty for failure.

A tax imposed by section one hundred and eighty-two or one hundred and eighty-six of this chapter shall be due and payable into the state treasury on or before the fifteenth day of January in each year. A tax imposed by section one hundred and eighty-four of this chapter on a transportation or transmission corporation, or by section one hundred and eighty-five, on elevated railroads or surface railroads not operated by steam, shall be due and payable into the state treasury on or before the first day of August in each year. A tax imposed by section one hundred and eighty-seven of this chapter on an insurance corporation shall be due and payable into the state treasury on or before the first day of June in each year. A tax imposed by section one hundred and eighty-eight or one hundred and eighty-nine shall be due and payable into the state treasury on or before the first day of September in each year. A tax imposed by section one hundred and ninety-one of this chapter on a foreign banker shall be due and payable into the state treasury on or before February first in each year. If such tax in any case is not paid within thirty days after the same becomes due, or if the report of any such corporation is not made within the time required by this article, the corporation, association, joint-stock company, person or partnership, liable to pay the tax, shall pay into the state treasury, in addition to the amount of such tax, a sum equal to five per centum thereof, and one per centum additional for each month the tax remains unpaid, which sum shall be added to the tax and paid or collected therewith. Every corporation, association, joint-stock company, person or partnership failing to make the annual report required by this article, or failing to make any special report required by the comptroller, within any reasonable time to be specified by him, shall forfeit to the people of the state the sum of one hundred dollars for every such failure, and the additional sum of ten dollars for each day that such failure continues. Such tax shall be a lien upon and bind all the real and personal property of the corporation, joint-stock company or association liable to pay the same from the time when it is payable until the same is paid in full. (Former sec. 194 without change of substance.)

§ 198. Revision and readjustment of accounts by comptroller. If an application be filed with the comptroller by the party against whom the account is stated or by the attorney-general within one year from the time any such account shall have been audited and stated, the comptroller may at any time, upon notice thereof sent to the person, partnership, company, association or corporation against whom it is stated, revise and readjust such account and if it shall be made to appear upon any such application, by evidence submitted to him or otherwise, that any such account included taxes or other charges which could not have been lawfully demanded, or that payment has been legally made or exacted of any such account, he shall resettle the same according to law and the facts, and charge or credit, as the case may require, the difference, if any, resulting from such revision or resettlement upon the accounts for taxes of or against any such person, partnership, company, association or corporation. Such credit, whether allowed before or after the passage of this chapter may be, by the person, partnership, company, association or corporation in whose favor it is allowed, assigned to a person, partnership, company, association or corporation liable to pay taxes under article nine of this chapter, and the assignee of the whole or any part of such credit on filing with the comptroller such assignment shall thereupon be entitled to credit on the books of the comptroller for the amount thereof on the current account for taxes of such assignee in the same way and with the same effect as though the credit had originally been allowed in favor of such assignee. The comptroller shall forthwith send written notice of his determination upon such application to the applicant, and to the attorney-general, which notice may be sent by mail to his post-office address. (Former sec. 195 without change of substance.)

§ 199. Review of determination of comptroller by certiorari. The determination of the comptroller upon any application made to him by any person, partnership, company, association or corporation for a revision and resettlement of any account, as prescribed in this article, may be reviewed both upon the law and the facts upon certiorari by the supreme

court at the instance of any person, partnership, company, association or corporation affected thereby, and in the name and on behalf of the people of the state. For the purpose of such review the comptroller shall return, on such certiorari, the accounts and all the evidence before him on such application, and all the papers and proofs upon the original statement of such account and all proceedings thereon. If the original or resettled accounts shall be found erroneous or illegal, either in point of law or of fact, by the supreme court, upon any such review, the accounts reviewed shall then be corrected and restated, and from any determination of the supreme court upon any such review an appeal to the court of appeals may be taken by either party. (Former sec. 196 without change.)

§ 200. Regulations as to such writ of certiorari.

No certiorari to review any audit and statement of an account or any determination by the comptroller under this article shall be granted unless notice of application therefor is made within thirty days after the service of the notice of such determination. Eight days' notice shall be given to the comptroller of the application for such writ. The full amount of the taxes, percentage, interest and other charges audited and stated in such account must be deposited with the state treasurer before making the application and an undertaking filed with the comptroller, in such amount and with such sureties as a justice of the supreme court shall approve, to the effect that if such writ is dismissed or the determination of the comptroller affirmed, the applicant for the writ will pay all costs and charges which may accrue against him or it in the prosecution of the writ, including costs of all appeals. (Former sec. 197 without change.)

§ 201. Warrant for the collection of taxes. After the expiration of thirty days from the sending by the comptroller of a notice of a statement of an account as provided in this article, unless the amount of such account shall have been paid or deposited with the state treasurer, if an appeal or other proceedings have been taken to review the same, and the undertaking given as provided in this article, the comptroller may issue a warrant under his hand and official seal, directed to the sheriff of

any county of the state, commanding him to levy upon and sell the real and personal property of the person, partnership, company, association or corporation against which such account is stated, found within his county for the payment of the amount thereof with interest thereon and costs of executing the warrant, and to return such warrant to the comptroller and pay to the state treasurer the money collected by virtue thereof, by a time to be therein specified, not less than sixty days from the date of the warrant. Such warrant shall be a lien upon and shall bind the real and personal property of the person, partnership, company, association or corporation against which it is issued, from the time an actual levy shall be made by virtue thereof. The sheriff to whom any such warrant shall be directed shall proceed upon the same in all respects, with like effect, and in the same manner as prescribed by law in respect to executions issued against property upon judgments of a court of record, and shall be entitled to the same fees for his services in executing the warrant, to be collected in the same manner. (Former sec. 198 without change.)

§ 202. Information of delinquents. It shall be the duty of any person having knowledge of the evasion of taxation under this article by any corporation, association, joint-stock company, partnership or person liable to taxation thereunder, or any omission on their part to make the reports required by this article, to make a written report thereof to the comptroller of the state, with such information as may be in his possession as may lead to the recovery of any taxes due the state therefrom. If, in his opinion, the interests of the state require it, the comptroller may employ such person to assist in the collection and preparation of evidence and in the prosecution and trial of actions for such taxes, and so much of the same, not exceeding ten per centum thereof, as may be collected from any such delinquent corporation, association, company, partnership or person, by reason of such report and such services, as shall have been agreed upon between such person and the comptroller or attorney-general as a compensation therefor, shall be paid to such person, and nothing shall be paid to such person for such report or services unless there shall be a recovery of taxes by reason thereof. (Former sec. 199 without change.)

§ 203. Action for recovery of taxes; forfeiture of charter of delinquent corporations. An action may be brought by the attorney-general, at the instance of the comptroller, in the name of the state, to recover the amount of any account audited and stated by the comptroller under the provisions of this article. If any such account shall remain unpaid at the expiration of one year after notice of the statement thereof has been sent as required by this article, and the comptroller is satisfied that the failure to pay the same is intentional, he shall so report to the attorney-general, who shall immediately bring an action, in the name of the people of the state, for the forfeiture of the franchise of any corporation, joint-stock company or association failing to make such payment, and if it is found that such failure was intentional, judgment shall be rendered in such action for the forfeiture of its franchise and for its dissolution, and thereafter such franchise shall be annulled. (Former sec. 200 without change.)

§ 204. Reports to be made by the secretary of state. The secretary of state shall transmit on the first day of each month to the comptroller a report of the stock corporations whose certificates of incorporation are filed, or of the foreign stock corporations to whom a certificate of authority has been issued to do business in this state, during the preceding month. Such report shall state the name of the corporation, its place of business, the amount of its capital stock, its purposes or objects, the names and places of residence of its directors, and, if a foreign corporation, its place of business within the state. The comptroller may prescribe the forms and furnish the blanks for such reports. The secretary of state shall make like reports to the comptroller whenever required by him relating to any such corporations whose certificates have been filed or to whom a certificate of authority has been issued prior to the time when this article takes effect, and during any period of time specified by the comptroller in his request for such report. (Former sec. 201 without change.)

§ 205. Exemptions from other state taxation. The personal property of every corporation, company, association

or partnership, taxable under this article, other than for an organization tax, shall be exempt from assessment and taxation upon its personal property for state purposes, if all taxes due and payable under this article have been paid thereby. The personal property of every corporation taxable under section one hundred and eighty-eight of this article, other than for an organization tax, and as provided in the banking law, shall be exempt from assessment and taxation for all other purposes. The personal property of a private or individual banker, actually employed in his business as such banker, shall be exempt from taxation for state purposes, if such private or individual banker shall have paid all taxes due and payable under this article. Such corporation and private or individual banker shall in no other respect be relieved from assessment and taxation by reason of the provisions of this article. The owner and holder of stock in an incorporated trust company liable to taxation under the provisions of this chapter shall not be taxed as an individual for such stock. Personal property exempted from taxation by this section shall not include shares of stock of banks and banking associations taxable under the provisions of section twenty-four of this chapter. (Former sec. 202 without change of substance.)

§ 206. Application of taxes. The taxes imposed by this article and the revenues thereof shall be applicable to the general fund of the treasury and to the payment of all claims and demands which are a lawful charge thereon. (Former sec. 203 without change.)

§ 207. Limitation of time. The provisions of the code of civil procedure relative to the limitation of time of enforcing a civil remedy shall not apply to any proceeding or action taken to levy, appraise, assess, determine or enforce the collection of any tax or penalty prescribed by this article, and this section shall be construed as having been in effect as of date of the original enactment of the corporation tax law. (Part of former Article 13, § 282.)

ARTICLE 10**Taxable Transfers**

- Section 220. Taxable transfers.
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 - 222. Accrual and payment of tax.
 - 223. Discount and interest.
 - 224. Lien of tax and collection by executors, administrators and trustees.
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§ 220. Taxable transfers. A tax shall be and is hereby imposed upon the transfer of any property, real or personal, of

the value of five hundred dollars or over, or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations not exempt by law from taxation on real or personal property, in the following cases:

1. When the transfer is by will or by the intestate laws of this state from any person dying seized or possessed of the property while a resident of the state.

2. When the transfer is by will or intestate law, of property within the state, and the decedent was a nonresident of the state at the time of his death.

3. Whenever the property of a resident decedent, or the property of a nonresident decedent within this state, transferred by will, is not specifically bequeathed or devised, such property shall, for the purposes of this article, be deemed to be transferred proportionately to, and divided pro rata among all the general legatees and devisees named in said decedent's will, including all transfers under a residuary clause of such will.

4. When the transfer is of property made by a resident or by a nonresident when such nonresident's property is within this state, by deed, grant, bargain, sale or gift made in contemplation of the death of the grantor, vendor or donor, or intended to take effect in possession or enjoyment at or after such death.

5. When any such person or corporation becomes beneficially entitled, in possession or expectancy, to any property or the income thereof by any such transfer, whether made before or after the passage of this chapter.

6. Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this chapter, such appointment when made shall be deemed a transfer taxable under the provisions of this chapter in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will; and whenever any person or corporation possessing such a power of appointment so derived shall omit or fail to exercise the same within the time provided therefor, in whole or in part, a transfer taxable under the provisions of this

chapter shall be deemed to take place to the extent of such omission or failure, in the same manner as though the persons or corporations thereby becoming entitled to the possession or enjoyment of the property to which such power related had succeeded thereto by a will of the donee of the power failing to exercise such power, taking effect at the time of such omission or failure.

7. The tax imposed hereby shall be at the rate of five per centum upon the clear market value of such property, except as otherwise prescribed in the next section.

§ 221. Exceptions and limitations. When property, real or personal, or any beneficial interest therein, of the value of less than ten thousand dollars, passes by any such transfer to or for the use of any father, mother, husband, wife, child, brother, sister, wife or widow of a son or the husband of a daughter, or any child or children adopted as such in conformity with the laws of this state, of the decedent, grantor, donor or vendor, or to any child to whom any such decedent, grantor, donor or vendor for not less than ten years prior to such transfer stood in the mutually acknowledged relation of a parent, provided, however, such relationship began at or before the child's fifteenth birthday and was continuous for said ten years thereafter, and provided also that, except in the case of a stepchild, the parents of such child shall have been deceased when such relationship commenced, or to any lineal descendant of such decedent, grantor, donor or vendor born in lawful wedlock, such transfer of property shall not be taxable under this article; if real or personal property, or any beneficial interest therein, so transferred is of the value of ten thousand dollars or more, it shall be taxable under this article at the rate of one per centum upon the clear market value of such property. But any property devised or bequeathed to any person who is a bishop or to any religious, educational, charitable, missionary, benevolent, hospital or infirmary corporation, including corporations organized exclusively for bible or tract purposes, shall be exempted from and not subject to the provisions of this article. There shall also be ex-

empted from and not subject to the provisions of this article personal property other than money or securities bequeathed to a corporation or association organized exclusively for the moral or mental improvement of men or women or for scientific, literary, library, patriotic, cemetery or historical purposes or for the enforcement of laws relating to children or animals or for two or more of such purposes and used exclusively for carrying out one or more of such purposes. But no such corporation or association shall be entitled to such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operations thereof except reasonable compensation for services in effecting one or more of such purposes or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purpose be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association or for any of its members or employees or if it be not in good faith organized or conducted exclusively for one or more of such purposes.

§ 222. Accrual and payment of tax. All taxes imposed by this article shall be due and payable at the time of the transfer, except as herein otherwise provided. Taxes upon the transfer of any estate, property or interest therein limited, conditioned, dependent or determinable upon the happening of any contingency or future event by reason of which the fair market value thereof can not be ascertained at the time of the transfer as herein provided, shall accrue and become due and payable when the persons or corporations beneficially entitled thereto shall come into actual possession or enjoyment thereof. Such tax shall be paid to the state comptroller in a county in which the office of appraiser is salaried, and in other counties, to the county treasurer, and said state comptroller or county treasurer shall give, and every executor, administrator or trustee shall take, duplicate receipts from him of such payment as provided in section two hundred and thirty-six.

§ 223. Discount and interest. If such tax is paid within six months from the accrual thereof, a discount of five per centum shall be allowed and deducted therefrom. If such tax is not paid within eighteen months from the accrual thereof, interest shall be charged and collected thereon at the rate of ten per centum per annum from the time the tax accrued; unless by reason of claims made upon the estate, necessary litigation or other unavoidable cause of delay, such tax can not be determined and paid as herein provided, in which case interest at the rate of six per centum per annum shall be charged upon such tax from the accrual thereof until the cause of such delay is removed, after which ten per centum shall be charged.

§ 224. Lien of tax and collection by executors, administrators and trustees. Every such tax shall be and remain a lien upon the property transferred until paid and the person to whom the property is so transferred, and the executors, administrators and trustees of every estate so transferred shall be personally liable for such tax until its payment. Every executor, administrator or trustee shall have full power to sell so much of the property of the decedent as will enable him to pay such tax in the same manner as he might be entitled by law to do for the payment of the debts of the testator or intestate. Any such executor, administrator or trustee having in charge or in trust any legacy or property for distribution subject to such tax shall deduct the tax therefrom and shall pay over the same to the state comptroller or county treasurer, as herein provided. If such legacy or property be not in money, he shall collect the tax thereon upon the appraised value thereof from the person entitled thereto. He shall not deliver or be compelled to deliver any specific legacy or property subject to tax under this article to any person until he shall have collected the tax thereon. If any such legacy shall be charged upon or payable out of real property, the heir or devisee shall deduct such tax therefrom and pay it to the executor, administrator or trustee, and the tax shall remain a lien or charge on such real property until paid; and the payment thereof shall be enforced by the executor, administrator

or trustee in the same manner that payment of the legacy might be enforced, or by the district attorney under section two hundred and thirty-five of this chapter. If any such legacy shall be given in money to any such person for a limited period, the executor, administrator or trustee shall retain the tax upon the whole amount, but if it be not in money, he shall make application to the court having jurisdiction of an accounting by him, to make an apportionment, if the case require it, of the sum to be paid into his hands by such legatees, and for such further order relative thereto as the case may require.

§ 225. Refund of tax erroneously paid. If any debts shall be proven against the estate of a decedent after the payment of any legacy or distributive share thereof, from which any such tax has been deducted or upon which it has been paid by the person entitled to such legacy or distributive share, and such person is required by order of the surrogate having jurisdiction, on notice to the state comptroller, to refund the amount of such debts or any part thereof, an equitable proportion of the tax shall be repaid to him by the executor, administrator or trustee, if the tax has not been paid to the state comptroller or county treasurer; or if such tax has been paid to such state comptroller or county treasurer, such officer shall refund out of the funds in his hands or custody to the credit of such taxes such equitable proportion of the tax, and credit himself with the same in the account required to be rendered by him under this article. If after the payment of any tax in pursuance of an order fixing such tax, made by the surrogate having jurisdiction, such order be modified or reversed within two years from and after the date of entry of the order fixing the tax, on due notice to the state comptroller, the state comptroller shall, if such tax was paid in a county in which the office of appraiser is salaried, refund to the executor, administrator, trustee, person or persons by whom such tax was paid, the amount of any moneys paid or deposited on account of such tax in excess of the amount of the tax fixed by the order modified or reversed, out of the funds in his hands or custody to the credit of such taxes, and to credit himself with the same

in the account required to be rendered by him under this article, or if paid in a county in which the office of appraiser is not salaried, he shall by warrant direct and allow the county treasurer of the county to refund such amount in the same manner; but no application for such refund shall be made after one year from such reversal or modification, and the representatives of the estate, legatees, devisees or distributees entitled to any refund under this section shall not be entitled to any interest upon such refund, and the state comptroller shall deduct from the fees allowed by this article to the county treasurer the amount theretofore allowed him upon such overpayment. Where it shall be proved to the satisfaction of the surrogate that deductions for debts were allowed upon the appraisal, since proved to have been erroneously allowed, it shall be lawful for such surrogate to enter an order assessing the tax upon the amount wrongfully or erroneously deducted.

§ 226. Taxes upon devises and bequests in lieu of commissions. If a testator bequeaths or devises property to one or more executors or trustees in lieu of their commissions or allowances, or makes them his legatees to an amount exceeding the commissions or allowances prescribed by law for an executor or trustee, the excess in value of the property so bequeathed or devised above the amount of commissions or allowances prescribed by law in similar cases shall be taxable under this article.

§ 227. Liability of certain corporations to tax. If a foreign executor, administrator or trustee shall assign or transfer any stock or obligations in this state standing in the name of a decedent, or in trust for a decedent, liable to any such tax, the tax shall be paid to the state comptroller or the treasurer of the proper county on the transfer thereof. No safe deposit company, trust company, corporation, bank or other institution, person or persons having in possession or under control securities, deposits, or other assets belonging to or standing in the name of a decedent who was a resident or nonresident, or belonging to, or standing in the joint names of such a decedent and one or more persons, including the shares of the capital stock of, or other interests in,

the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer herein provided, shall deliver or transfer the same to the executors, administrators or legal representatives of said decedent, or to the survivor or survivors when held in the joint names of a decedent and one or more persons, or upon their order or request, unless notice of the time and place of such intended delivery or transfer be served upon the state comptroller at least ten days prior to said delivery or transfer; nor shall any such safe deposit company, trust company, corporation, bank or other institution, person or persons deliver or transfer any securities, deposits or other assets belonging to or standing in the name of a decedent, or belonging to, or standing in the joint names of a decedent and one or more persons, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, without retaining a sufficient portion or amount thereof to pay any tax and interest which may thereafter be assessed on account of the delivery or transfer of such securities, deposits or other assets, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, under the provisions of this article, unless the state comptroller consents thereto in writing. And it shall be lawful for the said state comptroller, personally or by representative, to examine said securities, deposits or assets at the time of such delivery or transfer. Failure to serve such notice or failure to allow such examination or failure to retain a sufficient portion or amount to pay such tax and interest as herein provided shall render said safe deposit company, trust company, corporation, bank or other institution, person or persons liable to the payment of the amount of the tax and interest due or thereafter to become due upon said securities, deposits or other assets, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, and in addition thereto, a penalty of not less than five or more than twenty-five thousand dollars; and the payment of such tax and

interest thereon, or of the penalty above prescribed, or both, may be enforced in an action brought by the state comptroller in any court of competent jurisdiction.

§ 228. Jurisdiction of the surrogate. The surrogate's court of every county of the state having jurisdiction to grant letters testamentary or of administration upon the estate of a decedent whose property is chargeable with any tax under this article, or to appoint a trustee of such estate or any part thereof, or to give ancillary letters thereon, shall have jurisdiction to hear and determine all questions arising under the provisions of this article, and to do any act in relation thereto authorized by law to be done by a surrogate in other matters or proceedings coming within his jurisdiction; and if two or more surrogates' courts shall be entitled to exercise any such jurisdiction, the surrogate first acquiring jurisdiction hereunder shall retain the same to the exclusion of every other surrogate. Every petition for ancillary letters testamentary or ancillary letters of administration made in pursuance of the provisions of article seven, title three, chapter eighteen of the code of civil procedure shall set forth the name of the state comptroller as a person to be cited as therein prescribed, and a true and correct statement of all the decedent's property in this state and the value thereof; and upon the presentation thereof the surrogate shall issue a citation directed to the state comptroller; and upon the return of the citation the surrogate shall determine the amount of the tax which may be or become due under the provisions of this article and his decree awarding the letters may contain any provision for the payment of such tax or the giving of security therefor which might be made by such surrogate if the state comptroller were a creditor of the decedent.

§ 229. Appointment of appraisers, stenographers and clerks. The state comptroller shall appoint and may at pleasure remove not to exceed six persons in the county of New York; three persons in the county of Kings, and one person in the counties of Albany, Dutchess, Erie, Monroe, Nassau, Oneida, Onondaga, Orange, Queens, Rensselaer, Richmond, Suffolk, and Westchester, to act as appraisers therein. The

appraisers so appointed shall receive an annual salary to be fixed by the state comptroller, together with their actual and necessary traveling expenses and witness fees, as hereinafter provided, payable monthly by the state comptroller out of any funds in his hands or custody on account of transfer tax. The salaries of each of the appraisers so appointed shall not exceed the following amounts: In New York county, four thousand dollars; in Kings county, four thousand dollars; in Erie county, three thousand dollars; in Westchester and Albany counties, twenty-five hundred dollars; in Nassau county, two thousand dollars; in Queens, Monroe and Onondaga counties, one thousand five hundred dollars; in Dutchess, Oneida, Orange, Rensselaer, Richmond and Suffolk counties, one thousand dollars. Each of the said appraisers shall file with the state comptroller his oath of office and his official bond in the penal sum of not less than one thousand dollars, in the discretion of the state comptroller, conditioned for the faithful performance of his duties as such appraiser, which bond shall be approved by the attorney-general and the state comptroller. The state comptroller shall retain out of any funds in his hands on account of said tax the following amounts: First, a sum sufficient to provide the appraisers of New York county with six stenographers, three clerks and an examiner of values, of Kings county with three stenographers, and of Erie county with one clerk, appointed by the state comptroller, whose salary shall not exceed fifteen hundred dollars a year each. Second, a sum to be used in defraying the expenses for office rent, stationery, postage, process serving and other similar expenses necessarily incurred in the appraisal of estates, not exceeding ten thousand five hundred dollars a year in New York county, and three thousand dollars a year in Kings county. [As amended by L. 1909, ch. 283.]

§ 230. Proceedings by appraiser. In each county in which the office of appraiser is not salaried the county treasurer shall act as appraiser. The surrogate, either upon his own motion, or upon the application of any interested person, including the state comptroller, shall by order direct the person or one of the

persons appointed pursuant to section two hundred and twenty-nine of this article in counties in which the office of appraiser is salaried, and in other counties, the county treasurer, to fix the fair market value of property of persons whose estates shall be subject to the payment of any tax imposed by this article.

Every such appraiser shall forthwith give notice by mail to all persons known to have a claim or interest in the property to be appraised, including the state comptroller, and to such persons as the surrogate may by order direct, of the time and place when he will appraise such property. He shall at such time and place appraise the same at its fair market value as herein prescribed; and for that purpose the said appraiser is authorized to issue subpoenas and to compel the attendance of witnesses before him and to take the evidence of such witnesses under oath concerning such property and the value thereof; and he shall make report thereof and of such value in writing, to the said surrogate, together with the depositions of the witnesses examined, and such other facts in relation thereto and to said matter as the surrogate may order or require. Every appraiser, except in the counties in which the office of appraiser is salaried, for which provision is hereinbefore made, shall be paid by the state comptroller and after the audit of said state comptroller, his actual and necessary traveling expenses and the fees paid such witnesses, which fees shall be the same as those now paid to witnesses subpoenaed to attend in courts of record, payment to be made out of funds in the hands of the county treasurer of the proper county on account of the tax imposed under the provisions of this article.

The value of every future or limited estate, income, interest or annuity dependent upon any life or lives in being, shall be determined by the rule, method and standard of mortality and value employed by the superintendent of insurance in ascertaining the value of policies of life insurance and annuities for the determination of liabilities of life insurance companies, except that the rate of interest for making such computation shall be five per centum per annum.

In estimating the value of any estate or interest in property, to the beneficial enjoyment or possession whereof there are persons

or corporations presently entitled thereto, no allowance shall be made on account of any contingent incumbrance thereon, nor on account of any contingency upon the happening of which the estate or property or some part thereof or interest therein might be abridged, defeated or diminished; provided, however, that in the event of such incumbrance taking effect as an actual burden upon the interest of the beneficiary, or in the event of the abridgment, defeat or diminution of said estate or property or interest therein as aforesaid, a return shall be made to the person properly entitled thereto of a proportionate amount of such tax on account of the incumbrance when taking effect, or so much as will reduce the same to the amount which would have been assessed on account of the actual duration or extent of the estate or interest enjoyed. Such return of tax shall be made in the manner provided by section two hundred and twenty-five of this article.

Where any property shall, after the passage of this chapter, be transferred subject to any charge, estate or interest, determinable by the death of any person, or at any period ascertainable only by reference to death, the increase accruing to any person or corporation upon the extinction or determination of such charge, estate or interest, shall be deemed a transfer of property taxable under the provisions of this article in the same manner as though the person or corporation beneficially entitled thereto had then acquired such increase from the person from whom the title to their respective estates or interests is derived.

When property is transferred in trust or otherwise, and the rights, interest or estates of the transferees are dependent upon contingencies or conditions whereby they may be wholly or in part created, defeated, extended or abridged, a tax shall be imposed upon said transfer at the highest rate which, on the happening of any of the said contingencies or conditions, would be possible under the provisions of this article, and such tax so imposed shall be due and payable forthwith by the executors or trustees out of the property transferred; provided, however, that on the happening of any contingency whereby the said property, or any part thereof, is transferred to a person or corporation exempt from taxation under the provisions of this article, or to any person tax-

able at a rate less than the rate imposed and paid, such person or corporation shall be entitled to a return of so much of the tax imposed and paid as is the difference between the amount paid and the amount which said person or corporation should pay under the provisions of this article, with interest thereon at the rate of three per centum per annum from the time of payment. Such return of overpayment shall be made in the manner provided by section two hundred and twenty-five of this article.

Estates in expectancy which are contingent or defeasible and in which proceedings for the determination of the tax have not been taken or where the taxation thereof has been held in abeyance, shall be appraised at their full, undiminished value when the persons entitled thereto shall come into the beneficial enjoyment or possession thereof, without diminution for or on account of any valuation theretofore made of the particular estates for purposes of taxation, upon which said estates in expectancy may have been limited.

Where an estate for life or for years can be divested by the act or omission of the legatee or devisee it shall be taxed as if there were no possibility of such divesting.

The report of the appraiser shall be made in duplicate, one of which duplicates shall be filed in the office of the surrogate and the other in the office of the state comptroller.

§ 231. Determination of surrogate. From such report of appraisal and other proof relating to any such estate before the surrogate, the surrogate shall forthwith, as of course, determine the cash value of all estates and the amount of tax to which the same are liable; or the surrogate may so determine the cash value of all such estates and the amount of tax to which the same are liable, without appointing an appraiser.

The superintendent of insurance shall, on the application of any surrogate, determine the value of any such future or contingent estates, income or interest therein limited, contingent, dependent or determinable upon the life or lives of persons in being, upon the facts contained in any such appraiser's report, and certify the same to the surrogate, and his certificate shall be

conclusive evidence that the method of computation adopted therein is correct.

The surrogate shall immediately give notice, upon the determination by him as to the value of any estate which is taxable under this article, and of the tax to which it is liable, to all persons known to be interested therein, and shall immediately forward a copy of such taxing order to the state comptroller. The surrogate shall also forward to the state comptroller copies of all orders entered by him in relation to or affecting in any way the transfer tax on any estate, including orders of exemption.

If, however, it appear at any stage of the proceedings that any of such persons known to be interested in the estate is an infant or an incompetent, the surrogate may, if the interest of such infant or incompetent is presently involved and is adverse to that of any of the other persons interested therein, appoint a special guardian of such infant; but nothing in this provision shall affect the right of an infant over fourteen years of age or of any one on behalf of an infant under fourteen years of age to nominate and apply for the appointment of a special guardian for such infant at any stage of the proceedings.

§ 232. Appeal and other proceedings. The state comptroller or any person dissatisfied with the appraisement or assessment and determination of tax may appeal therefrom to the surrogate within sixty days from the fixing, assessing and determination of tax by the surrogate as herein provided, upon filing in the office of the surrogate a written notice of appeal, which shall state the grounds upon which the appeal is taken; but no costs shall be allowed by the surrogate on such appeal.

Within two years after the entry of an order or decree of a surrogate determining the value of an estate and assessing the tax thereon, the state comptroller may, if he believes that such appraisal, assessment or determination has been fraudulently, collusively or erroneously made, make application to a justice of the supreme court of the judicial district embracing the surrogate's court in which the order or decree has been filed, for a reappraisal thereof. The justice to whom such application is made may there-

upon appoint a competent person to reappraise such estate. Such appraiser shall possess the powers and be subject to the duties of an appraiser under section two hundred and thirty and shall receive compensation at the rate of five dollars per day for every day actually and necessarily employed in such appraisal. Such compensation shall be payable by the state comptroller or county treasurer out of any funds he may have on account of any tax imposed under the provisions of this article, upon the certificate of the justice appointing him. The report of such appraiser shall be filed with the justice by whom he was appointed, and thereafter the same proceedings shall be taken and had by and before such justice as are herein provided to be taken and had by and before the surrogate. The determination and assessment of such justice shall supersede the determination and assessment of the surrogate, and shall be filed by such justice in the office of the state comptroller, and a certified copy thereof transmitted to the surrogate's court of the proper county.

§ 233. Composition of transfer tax upon certain estates. The state comptroller, by and with the consent of the attorney-general expressed in writing, is hereby empowered and authorized to enter into an agreement with the trustees of any estate in which remainders or expectant estates have been of such a nature, or so disposed and circumstanced, that the taxes therein were held not presently payable, or where the interests of the legatees or devisees were not ascertainable under the provisions of chapter four hundred and eighty-three of the laws of eighteen hundred and eighty-five; chapter three hundred and ninety-nine of the laws of eighteen hundred and ninety-two, or chapter nine hundred and eight of the laws of eighteen hundred and ninety-six, and the several acts amendatory thereof and supplemental thereto; and to compound such taxes upon such terms as may be deemed equitable and expedient; and to grant discharge to said trustees upon the payment of the taxes provided for in such composition, provided, however, that no such composition shall be conclusive in favor of said trustees as against the interest of such cestuis que trust as may possess either present rights of enjoyment, or fixed,

absolute or indefeasible rights of future enjoyment, or of such as would possess such rights in the event of the immediate termination of particular estates, unless they consent thereto, either personally, when competent, or by guardian or committee. Composition or settlement made or effected under the provisions of this section shall be executed in triplicate, and one copy filed in the office of the state comptroller, one copy in the office of the surrogate of the county in which the tax was paid, and one copy delivered to the executors, administrators or trustees who shall be parties thereto.

§ 234. Surrogates' assistants in New York, Kings and other counties. The state comptroller may, upon the recommendation of the surrogate, appoint, and may at pleasure remove, assistants and clerks in the surrogate's offices of the following counties, at annual salaries to be fixed by him not to exceed the amounts hereinafter specified:

1. In New York county, a transfer tax assistant, four thousand dollars; a transfer tax clerk, two thousand four hundred dollars; an assistant clerk, eighteen hundred dollars; a recording clerk, thirteen hundred dollars; a stenographer, eight hundred dollars; and shall be entitled to expend not more than seven hundred and fifty dollars a year in such office for expenses necessarily incurred in the assessment and collection of taxes under this article.

2. In Kings county, a transfer tax assistant, four thousand dollars; a transfer tax clerk, two thousand dollars; an assistant clerk, fifteen hundred dollars; and shall be entitled to expend not more than five hundred dollars a year for expenses necessarily incurred in the assessment and collection of taxes under this article.

3. In Erie county, a transfer tax clerk, eighteen hundred dollars.

4. In Westchester county, a transfer tax assistant, two thousand five hundred dollars.

5. In Albany county, a transfer tax clerk, one thousand dollars.

6. In Queens county, a transfer tax clerk, one thousand dollars.

7. In Onondaga county, a transfer tax clerk, twelve hundred dollars.

8. In Monroe county, two transfer tax clerks, seven hundred and fifty dollars each; and shall be entitled to expend not more than two hundred dollars a year for expenses necessarily incurred in the assessment and collection of taxes under this article.

9. In Dutchess county, a transfer tax clerk, nine hundred dollars.

10. In Oneida county, not more than two transfer tax clerks, twelve hundred dollars in the aggregate.

11. In Suffolk county, a transfer tax clerk, one thousand dollars.

12. In Ulster county, a transfer tax clerk, seven hundred and twenty dollars.

Such salaries and expenses shall be paid monthly by the state comptroller, upon proper vouchers, out of any funds in his hands on account of taxes collected under this article.

§ 235. Proceedings by district attorneys. If, after the expiration of eighteen months from the accrual of any tax under this article, such tax shall remain due and unpaid, after the refusal or neglect of the persons liable therefor to pay the same, the state comptroller shall notify the district attorney of the county, in writing, of such failure or neglect, and such district attorney shall apply to the surrogate's court for a citation, citing the persons liable to pay such tax to appear before the court on the day specified, not more than three months after the date of such citation, and show cause why the tax should not be paid. The surrogate, upon such application, and whenever it shall appear to him that any such tax accruing under this article has not been paid as required by law, shall issue such citation, and the service of such citation, and the time, manner and proof thereof, and the hearing and determination thereon and the enforcement of the determination or order made by the surrogate shall conform to the provisions of the code of civil procedure for the service of citations out of the surrogate's court, and the hearing and determination thereon and its enforcement so far as the same may be applicable. The surrogate or his clerk shall, upon request of the district attorney or the state comptroller, fur-

nish, without fee, one or more transcripts of such decree, which shall be docketed and filed by the county clerk of any county of the state without fee, in the same manner and with the same effect as provided by law for filing and docketing transcripts of decrees of the surrogate's court. The costs awarded by any such decree after the collection and payment of the tax to the state comptroller or county treasurer may be retained by the district attorney for his own use. Such costs shall be fixed by the surrogate in his discretion, but shall not exceed in any case where there has not been a contest, the sum of one hundred dollars, or where there has been a contest, the sum of two hundred and fifty dollars. Whenever the surrogate shall certify that there was probable cause for issuing a citation and taking the proceedings specified in this section, the state comptroller, after the same shall have been audited by him, shall pay all expenses incurred for the service of citations and other lawful disbursements not otherwise paid, from funds in his hands on account of such tax, or in a county in which the office of appraiser is not salaried, by a warrant upon the county treasurer of such county for the payment by him of the same from funds in his hands on account of such tax. In proceedings to which the state comptroller is cited as a party under sections two hundred and twenty-eight and two hundred and thirty of this article, he is authorized to designate and retain counsel to represent him and to pay the expenses thereby incurred out of the funds which may be in his hands on account of this tax in any case in a county where the office of appraiser is salaried, and in any other county the state comptroller shall by warrant direct the county treasurer to pay such expenses out of any funds which may be in his hands on account of this tax; provided, however, that in the collection of taxes upon estates of nonresident decedents the state comptroller shall not allow for legal services up to and including the entry of the order of the surrogate fixing the tax a sum exceeding ten per centum of the taxes and penalties collected.

§ 236. Receipts from county treasurer or comptroller. One of the duplicate receipts issued for the payment

of any tax under this article, as provided by section two hundred and twenty-two, shall be countersigned by the state treasurer if the same was issued by the state comptroller, and by the state comptroller if issued by any county treasurer. The officer so countersigning the same shall charge the officer receiving the tax with the amount thereof and affix the seal of his office to the same and return to the proper person; but no executor, administrator or trustee shall be entitled to a final accounting of an estate in settlement of which a tax is due under the provisions of this article unless he shall produce a receipt so sealed and countersigned, or a certified copy thereof. Any person shall, upon the payment of fifty cents to the officer issuing such receipt, be entitled to a duplicate thereof, to be signed, sealed and countersigned in the same manner as the original.

Any person shall, upon the payment of fifty cents, be entitled to a certificate of the state comptroller that the tax upon the transfer of any real estate of which any decedent died seized has been paid, such certificate to designate the real property upon which such tax is paid, the name of the person so paying the same, and whether in full of such tax. Such certificate may be recorded in the office of the county clerk or register of the county where such real property is situate, in a book to be kept by him for that purpose, which shall be labeled "transfer tax."

§ 237. Fees of county treasurer. The treasurer of each county in which the office of appraiser is not salaried shall be allowed to retain, on all taxes paid and accounted for by him each fiscal year under this article, five per centum on the first fifty thousand dollars, two and one-half per centum on the next fifty thousand dollars, and one per centum on all additional sums. Such fees shall be in addition to the salaries and fees now allowed by law to such officers.

§ 238. Books and forms to be furnished by the state comptroller. The state comptroller shall furnish to each surrogate a book, which shall be a public record, and in which he shall enter the name of every decedent upon whose estate an application to him has been made for the issue of letters of administration, or letters testamentary, or ancillary letters, the date and place of death of such decedent, the estimated value of his real

and personal property, the names, places of residence and relationship to him of his heirs-at-law, the names and places of residence of the legatees and devisees in any will of any such decedent, the amount of each legacy and the estimated value of any real property devised therein, and to whom devised. These entries shall be made from the data contained in the papers filed on any such application, or in any proceeding relating to the estate of the decedent. The surrogate shall also enter in such book the amount of the personal property of any such decedent, as shown by the inventory thereof when made and filed in his office, and the returns made by any appraiser appointed by him under this article, and the value of annuities, life estates, terms of years, and other property of any such decedent or given by him in his will or otherwise, as fixed by the surrogate, and the tax assessed thereon, and the amounts of any receipts for payment of any tax on the estate of such decedent under this article filed with him. The state comptroller shall also furnish to each surrogate forms for the reports to be made by such surrogate, which shall correspond with the entries to be made in such book.

§ 239. Reports of surrogate and county clerk. Each surrogate shall, on January, April, July and October first of each year, make a report, upon the forms furnished by the comptroller containing all the data and matters required to be entered in such book, which shall be immediately forwarded to the state comptroller. The county clerk of each county, except in the counties where the registers perform the duties of the county clerk with respect to the recording of deeds, and when in such counties the registers, shall, at the same times, make reports containing a statement of any deed or other conveyance filed or recorded in his office, of any property, which appears to have been made or intended to take effect in possession or enjoyment after the death of the grantor or vendor, with the name and place of residence of such grantor or vendor, the name and place of residence of the grantee or vendee, and a description of the property transferred, which shall be immediately forwarded to the state comptroller.

§ 240. Reports of county treasurer. Each county treasurer in a county in which the office of appraiser is not salaried

shall make a report, under oath, to the state comptroller, on January, April, July and October first of each year, of all taxes received by him under this article, stating for what estate and by whom and when paid. The form of such report may be prescribed by the state comptroller. He shall, at the same time, pay the state treasurer all taxes received by him under this article and not previously paid into the state treasury, and for all such taxes collected by him and not paid into the state treasury within thirty days from the times herein required, he shall pay interest at the rate of ten per centum per annum.

§ 241. Report of state comptroller; payment of taxes. The state comptroller shall deposit all taxes collected by him under this article in a responsible bank, banking house or trust company in the city of Albany, which shall pay the highest rate of interest to the state for such deposit, to the credit of the state comptroller on account of the transfer tax. And every such bank, banking house or trust company shall execute and file in his office an undertaking to the state, in the sum, and with such sureties, as are required and approved by the comptroller, for the safe keeping and prompt payment on legal demand therefor of all such moneys held by or on deposit in such bank, banking house or trust company, with interest thereon on daily balances at such rate as the comptroller may fix. Every such undertaking shall have indorsed thereon, or annexed thereto, the approval of the attorney-general as to its form. The state comptroller shall on the first day of each month make a verified return to the state treasurer of all taxes received by him under this article, stating for what estate, and by whom and when paid; and shall credit himself with all expenditures made since his last previous return on account of such taxes, for salary, refunds or other purposes lawfully chargeable thereto. He shall on or before the tenth day of each month pay to the state treasurer the balance of such taxes remaining in his hands at the close of business on the last day of the previous month, as appears from such returns. (Former sec. 240a without change.)

§ 242. Application of taxes. All taxes levied and collected under this article when paid into the treasury of the state

shall be applicable to the expenses of the state government and to such other purposes as the legislature shall by law direct. (Former sec. 241 without change.)

§ 243. Definitions. The words "estate" and "property," as used in this article, shall be taken to mean the property or interest therein of the testator, intestate, grantor, bargainor or vendor, passing or transferred to those not herein specifically exempted from the provisions of this article, and not as the property or interest therein passing or transferred to individual legatees, devisees, heirs, next of kin, grantees, donees or vendees, and shall include all property or interest therein, whether situated within or without this state. The word "transfer," as used in this article, shall be taken to include the passing of property or any interest therein in possession or enjoyment, present or future, by inheritance, descent, devise, bequest, grant, deed, bargain, sale or gift, in the manner herein prescribed. The words "county treasurer" and "district attorney," as used in this article, shall be taken to mean the treasurer or the district attorney of the county of the surrogate having jurisdiction as provided in sections two hundred and twenty-eight of this article. (Former sec. 242 without change.)

§ 244. Exemptions in article one not applicable. The exemptions enumerated in section four of this chapter shall not be construed as being applicable in any manner to the provisions of this article. (Former sec. 243 without change of substance.)

§ 245. Limitation of time. The provisions of the code of civil procedure relative to the limitation of time of enforcing a civil remedy shall not apply to any proceeding or action taken to levy, appraise, assess, determine or enforce the collection of any tax or penalty prescribed by this article, and this section shall be construed as having been in effect as of date of the original enactment of the inheritance tax law, provided, however, that as to real estate in the hands of bona fide purchasers, the transfer tax shall be presumed to be paid and cease to be a lien as against such purchasers after the expiration of six years from the date of accrual. (Part of former Article 13, sec. 282.)

ARTICLE 11***Tax on Mortgages**

Section 250. Definitions.

- 251. Exemption from local taxation.
- 252. Exemptions.
- 253. Recording tax.
- 254. Optional tax on prior mortgages.
- 255. Supplemental mortgages.
- 256. Mortgages for indefinite amounts or for contract obligations.
- 257. Payment of taxes.
- 258. Effect of nonpayment of taxes.
- 259. Trust mortgages.
- 260. Apportionment by state board of tax commissioners.
- 261. Payment over and distribution of taxes.
- 262. Expenses of officers.
- 263. Supervisory power of state board of tax commissioners and state comptroller.
- 264. Tax on prior advance mortgages.
- 265. Tax a lien; exceptions.
- 266. Enforcement; procedure.
- 267. Idem.; where recovery is had against trust mortgagee.

§ 250. Definitions. The words "real property" and "real estate" as used in this article, in addition to the definition thereof contained in section two of this chapter, shall be understood to include everything a conveyance or mortgage of which can be recorded as a conveyance or mortgage of real property under the laws of the state. The word "mortgage of real property" as used in this article include every mortgage by which a lien is created over or imposed on real property or which affects the title to real property, notwithstanding that it may also be a lien on personal or other property or that personal or other property may form a part of the security for the debt or debts secured by

* Former article 14 without change of substance, sections being renumbered to meet present place in consolidated law.

† So in original.

such mortgage. Executory contracts for the sale of real property under which the vendee has or is entitled to possession shall be deemed to be mortgages for the purposes of this article and shall be assessed at the amount unpaid on such contracts. A contract or agreement by which the indebtedness secured by any mortgage is increased or added to, shall be deemed a mortgage of real property for the purpose of this article, and shall be taxable as such upon the amount of such increase or addition. (Former sec. 290 without change.)

§ 251. Exemption from local taxation. All mortgages of real property situated within the state which are taxed by this article and the debts and the obligations which they secure, together with the paper writings evidencing the same, shall be exempt from other taxation by the state, counties, cities, towns, villages, school districts and other local subdivisions of the state, except that such mortgage shall not be exempt from the taxes imposed by sections twenty-four, one hundred and eighty-seven, one hundred and eighty-eight, one hundred and eighty-nine and article ten of this chapter; but the exemption conferred by this section shall not be construed to impair or in any manner affect the title of any purchaser of land or real estate which may be sold for nonpayment of taxes levied by any local authority. (Former sec. 291 without change of substance.)

§ 252. Exemptions. No mortgage of real property situated within this state shall be exempt, and no person or corporation owning any debt or obligation secured by mortgage of real property situated within this state shall be exempt, from the taxes imposed by this article by reason of anything contained in any other statute, or by reason of any provision in any private act or charter which is subject to amendment or repeal by the legislature, or by reason of nonresidence within this state or for any other cause. (Former sec. 292 without change.)

§ 253. Recording tax. A tax of fifty cents for each one hundred dollars and each remaining major fraction thereof of principal debt or obligation which is, or under any contingency may be secured at the date of the execution thereof or at any time thereafter by mortgage on real property situated

within the state recorded on or after the first day of July, nineteen hundred and six, is hereby imposed on each such mortgage, and shall be collected and paid as provided in this article. If the principal debt or obligation which is or by any contingency may be secured by such mortgage recorded on or after the first day of July, nineteen hundred and seven, is less than one hundred dollars, a tax of fifty cents is hereby imposed on such mortgage, and shall be collected and paid as provided in this article. (Former sec. 293 without change.)

§ 254. Optional tax on prior mortgages. Whenever any mortgage other than a mortgage specified in section two hundred and sixty-four has been recorded prior to July first, nineteen hundred and six, the record owner thereof may file with the recording officer of the county in which the real property, or any part thereof, on which said mortgage is a lien, is situated, a written statement under oath verified by the record owner or the agent or officer of such record owner describing such mortgage by giving the date of the same and the liber and page of the record thereof together with the names of the parties thereto, specifying the amount then remaining unpaid on the debt or obligation secured thereby, and electing that it shall become subject to the tax prescribed by section two hundred and fifty-three of this chapter. Whenever any unrecorded mortgage has been executed and delivered prior to July first, nineteen hundred and six, the owner thereof may record the same upon filing with the recording officer a similar statement and paying the tax as herein prescribed. A tax shall thereupon be computed, levied and collected upon the amount of the principal debt or obligation unpaid at the time of the filing of such statement, or of the recording of such mortgage and filing of such statement. On the payment of such tax as herein provided, the recording officer shall note on the margin of the record of such mortgage the fact of such statement and of the amount of the tax paid, attested by his signature, whereupon such mortgage and the debt or obligation secured thereby shall be entitled to the exemptions and immunities conferred by this article, and all of the provisions of this article shall thereafter be applicable to said mortgage. Whenever the original mortgage is presented to the clerk together with the

statement he shall also note on said original mortgage the fact of the filing of the said statement and also the amount of the tax paid duly attested by his signature, which indorsement shall be conclusive evidence of the payment of such tax. (Former sec. 293a without change of substance.)

§ 255. Supplemental mortgages. If subsequent to the recording of a mortgage on which all taxes, if any, accrued under this article have been paid, a supplemental instrument or mortgage is recorded for the purpose of correcting or perfecting any recorded mortgage, or pursuant to some provision or covenant therein, or an additional mortgage is recorded imposing the lien thereof upon property not originally covered by or not described in such recorded primary mortgage for the purpose of securing the principal indebtedness which is or under any contingency may be secured by such recorded primary mortgage, such additional instrument or mortgage shall not be subject to taxation under this article, unless it creates or secures a new or further indebtedness or obligation other than the principal indebtedness or obligation secured by or which under any contingency may be secured by the recorded primary mortgage, in which case, a tax is imposed as provided by section two hundred and fifty-three of this chapter on such new or further indebtedness or obligation, and shall be paid to the proper recording officer at the time such instrument or additional mortgage is recorded. If at the time of recording such instrument, or additional mortgage any exemption is claimed under this section, there shall be filed with the recording officer and preserved in his office a statement under oath of the facts on which such claim for exemption is based. The determination of the recording officer upon the question of exemption shall be reviewable by the state board of tax commissioners. (Former sec. 293b without change of substance.)

§ 256. Mortgages for indefinite amounts or for contract obligations. If the principal indebtedness secured or which by any contingency may be secured by a mortgage is not determinable from the terms of the mortgage, or if a mortgage is given to secure the performance by the mortgagor or any other person of a contract obligation other than the

payment of a specific sum of money and the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed therein, such mortgage shall be taxable under section two hundred and fifty-three of this chapter upon the value of the property covered by the mortgage, which shall be determined by the recording officer to whom such mortgage is presented for record, unless at the time of presenting such mortgage for record the owner thereof shall file with the recording officer a sworn statement of the maximum amount secured or which under any contingency may be secured by the mortgage. If such maximum amount is expressed in the mortgage or in a sworn statement filed as required by this section, such amount shall be the basis for assessing the tax imposed by this article. A statement filed by the owner of a mortgage pursuant to this section shall thereafter at all times be binding upon and conclusive against such owner, the holders of any bonds or obligations secured by such mortgage and all persons claiming through the mortgagee any interest in the mortgage or the mortgaged premises. If the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed in the mortgage or in a sworn statement as authorized by this section, the recording officer at the time such mortgage is offered for record may require the mortgagor or mortgagee to furnish him with proofs as to such facts as he deems necessary for the purpose of computing the value of the property covered by the mortgage and such proofs shall be preserved in his office. His determination as to the basis for computing the tax on such mortgage shall be subject to review by the state board of tax commissioners. (Former sec. 293c without change of substance.)

§ 257. Payment of taxes. The taxes imposed by this article shall be payable on the recording of each mortgage of real property subject to taxes thereunder. Such taxes shall be paid to the recording officer of any county in which the real property or any part thereof is situated. It shall be the duty of such recording officer to indorse upon each mortgage a receipt for the amount of the tax so paid. Any mortgage so indorsed may thereupon or

thereafter be recorded by any recording officer and the receipt for such tax indorsed upon each mortgage shall be recorded therewith. The record of such receipt shall be conclusive proof that the amount of tax stated therein has been paid upon such mortgage. (Former sec. 294 without change.)

§ 258. Effect of nonpayment of taxes. No mortgage of real property shall be recorded by any county clerk or register, unless there shall be paid the tax imposed by and as in this article provided. No mortgage of real property which is subject to the taxes imposed by this article shall be released, discharged of record or received in evidence in any action or proceeding, nor shall any assignment of or agreement extending any such mortgage be recorded unless the taxes imposed thereon by this article shall have been paid as provided in this article. No judgment or final order in any action or proceeding shall be made for the foreclosure or enforcement of any mortgage which is subject to the taxes imposed by this article or of any debt or obligation secured by or which secures any such mortgage, unless the taxes imposed by this article shall have been paid as provided in this article. (Former sec. 295 without change of substance.)

§ 259. Trust mortgages. In the case of mortgages made by corporations in trust to secure payment of bonds or obligations issued or to be issued thereafter, if the total amount of principal indebtedness which under any contingency may be advanced or accrue or which may become secured by any such mortgage which is subject to this article has not been advanced or accrued thereon or become secured thereby before such mortgage is recorded, it may contain at the end thereof a statement of the amount which at the time of the execution and delivery thereof has been advanced or accrued thereon, or which is then secured by such mortgage; thereupon the tax payable on the recording of the mortgage shall be computed on the basis of the amount so stated to have been so advanced or accrued thereon or which is stated to be secured thereby. Such statement shall thereafter at all times be binding upon and conclusive against the mortgagee, the holders of any bonds or obligations secured by

such mortgage and all persons claiming through the mortgagee any interest in the mortgage or in the mortgaged premises. Whenever a further amount is to be advanced under the original mortgage, or shall accrue thereon or become secured thereby, the corporation making such mortgage shall, at or before the time when such amount is to be advanced accrues or becomes secured file in the office of the recording officer where such mortgage has been or is first recorded a statement, verified by the secretary, treasurer or other proper officer of said corporation of the amount of principal indebtedness to be so advanced, accruing or becoming secured, and the tax on such amount shall become due and payable at the time of filing such statement. Such additional tax shall be paid to the recording officer where such mortgage has been or is first recorded and a receipt therefor shall be indorsed upon the mortgage and payment therefor shall be noted in the margin of the record of such mortgage and if requested a duplicate receipt for such payment shall also be given to the party paying such tax and the note of such payment or additional payment or such receipt shall have the same force and effect as the record of receipt of the tax which under this article is payable at or before the recording of the mortgage. If such additional tax is not paid as required by this section, the trust mortgagee shall not certify any bond or other obligation issued on account thereof. The corporation making such mortgage or the owner of the property which secures the mortgage debt shall annually within thirty days after July first, and until it shall appear by such statement that the maximum amount of principal indebtedness secured by such mortgage has been advanced, has accrued or become secured and the tax thereon paid, file in the offices of the state board of tax commissioners and the recording officer where such mortgage has been or is first recorded a statement, verified by the secretary, treasurer or other proper officer of said corporation, showing:

1. The name of the mortgagor and the mortgagee;
2. The date of the mortgage and the county where first recorded;
3. The maximum amount of principal debt or obligation which under any contingency may be secured by such mortgage;

4. The amount advanced on such mortgage during the year ending June thirtieth preceding, with the date and the amount of each advancement;

5. In the case of a mortgage recorded prior to July first, nineteen hundred and six, the first annual statement filed under this section as hereby amended, shall state the total amount advanced prior to July first, nineteen hundred and six, and the date and the amount of each subsequent advancement to the end of the period covered by the statement.

A failure to file any statement required by this section within the time required shall subject the corporation making such mortgage to a penalty of one hundred dollars per day for each day such failure continues, recoverable by the attorney-general in an action brought in the name of the people of the state of New York. (Former sec. 296, as amended by L. 1909, ch. 412, sec. 1.)

§ 260. Apportionment by state board of tax commissioners. When the real property covered by a mortgage is assessed in more than one county it shall be the duty of the state board of tax commissioners to ascertain the assessed value of the property in each county and to apportion the amount upon which the tax shall be paid to the recording officer in each of the said counties upon the basis of the relative assessments. Where the mortgage is a first lien upon real property situate in one tax district and a subsequent lien upon real property situate in another tax district it shall be their duty to apportion the amount of the tax properly to be credited to said tax districts by ascertaining the valuation of each parcel as appears from the last preceding assessment-roll of the tax district in which such parcel is located after deducting therefrom the taxable amount of any prior lien. If, however, the whole or a part of the property covered by the mortgage in a county or tax district is not assessed upon the last preceding assessment-roll or rolls of the tax district or districts in which it is located, or is assessed as a part of a larger tract in such a manner that the assessed value can not be determined from the assessment-roll or rolls, or im-

provements have been made upon the property to such an extent as to change materially the value of the property so assessed, the state board of tax commissioners may determine the value of the property covered by the mortgage and for such purpose may require the mortgagor or mortgagee to furnish the board with proofs as to such facts as the board deems necessary for the purpose of computing such value; and the value so determined shall be deemed to be the assessed value for the purpose of such apportionment. When the real property covered by a mortgage is located partly within the state and partly without the state it shall be the duty of the state board of tax commissioners to determine what proportion shall be taxable under this article by determining the relative value of the mortgaged property within this state as compared to the total value of the entire mortgaged property, taking into consideration in so doing the amount of all prior incumbrances upon such property or any portion thereof. If a mortgage covering property located partly within the state and partly without the state, is presented for record before such determination has been made, then there may be presented to the recording officer with such mortgage or at the time when the first advance is made on prior advance mortgages as provided in section two hundred and sixty-four of this article a statement in duplicate verified by the mortgagor or an officer or duly authorized agent or attorney of the mortgagor, specifying the value of the property covered by the mortgage within the state and the property covered by the mortgage without the state, stated separately. One of such statements shall be filed by the recording officer and the other shall be transmitted by him to the state board of tax commissioners. The tax payable under this article before the determination by the state board of tax commissioners, shall be computed upon such proportion of the principal indebtedness secured by the mortgage or of the sum advanced thereon as the case may be as the value of the mortgaged property within the state shall bear to the total value of the entire mortgaged property as set forth in such statement. The state board of tax commissioners shall on receipt of the statement filed with the board by the recording officer, and on

not less than ten days' notice, served personally or by mail upon the person making such statement, the mortgagee and upon the comptroller, proceed to determine what proportion of the principal indebtedness secured by the mortgage shall be used as the measure of taxation within the state under the provisions of this article. In determining the separate values of the property covered by any such mortgage within and without the state for the purpose of ascertaining the proportion of the principal indebtedness secured by the mortgage which is taxable under this article, the state board of tax commissioners shall consider only the value of the tangible property covered by each mortgage, taking into consideration in so doing the amount of all prior incumbrances thereon. For the purpose of determining such value, the state board of tax commissioners may require the mortgagor or mortgagee to furnish the board, by affidavit, or verified report such information or data as it deems needed for such purpose, or the board may take the testimony of the mortgagor or any other person in relation thereto, and if any person whose testimony is desired can be found within the state may require him by subpoena to attend before the board at a specified time and place for the purpose of testifying in relation to the value of such property. They may also determine at the same time the proportion of the tax which shall be paid by the recording officer who has received the same to the several county treasurers of the respective counties in the state, in which parts of the mortgaged property are situated, and also the proportion of the tax to be distributed under the provisions of this article to be credited to each town or city within a county. When such recording officer shall pay any portion of such tax to the county treasurer of any other county, he shall at the same time file in the office of the recording officer of such other county a brief description of the mortgage on which such tax is paid sufficient to identify the same, together with a statement of the payment of such tax, and the amount thereof, and the recording officer of such other county shall note on the margin of the record of such mortgage the fact of such payment attested by his signature. The state board of tax commissioners shall file a certified copy of such determina-

tion with the recording officer of each county in which any part of the mortgaged property is situated and shall serve a copy of such certificate personally or by mail upon the person making such statement and upon the mortgagee together with a notice requiring the payment to the proper recording officer within ten days thereafter, of the amount of the tax on such mortgage, if any, which under the determination of said board remains unpaid. Such additional tax shall become due and be deemed unpaid upon the expiration of such period of ten days. The state board of tax commissioners shall adopt rules to govern their procedure and the manner of taking evidence in these matters and may require certified statements to be furnished either by boards of assessors or recording officers of the respective counties in relation thereto, and immediately upon making their determination they shall file a certificate thereof with the recording officer of each county within which a portion of the mortgaged property is situated; and a minute of such determination shall be entered in the margin of the record of the said mortgage, and whenever the tax upon a mortgage secured by real property assessed in two or more counties shall have been paid, as provided by this article, it shall also be the duty of the state board of tax commissioners to equitably apportion between the respective counties the amount upon which such tax is to be computed and to file the certificate of their determination with the recording officer, and thereupon said recording officer shall pay over to the several county treasurers of the respective counties or to the chamberlain of the city of New York the sums fixed by said certificate of determination. (Former sec. 297 without change of substance.)

§ 261. Payment over and distribution of taxes.

Upon the first day of each month the recording officer of each county shall pay over to the county treasurer of said county, and in the counties of New York, Kings, Queens and Richmond to the chamberlain of the city of New York all moneys received during the preceding month upon account of taxes paid to him as herein prescribed, after deducting the necessary expenses of his office as provided in section two hundred and sixty-two, except taxes paid upon a mortgage which under the provisions of section

two hundred and sixty is to be apportioned by the state board of tax commissioners between several counties, which taxes and money shall be paid over by him as provided by the determination of said state board of tax commissioners within five days after the filing of said determination in his office. The county treasurer of each county, and in the counties of New York, Kings, Queens and Richmond the city chamberlain of the city of New York, shall on the first day of January, April, July and October in each year, after having deducted the necessary expenses of his office provided in section two hundred and sixty-two, transmit one-half of this net amount collected under the provisions of this article to the state treasurer and shall receive from the state treasurer a receipt therefor countersigned by the comptroller. And the remaining portion thereof in the counties of New York, Kings, Queens and Richmond shall be paid into the general fund of the city of New York and be applied to the reduction of taxation, and in the other counties of the state the remaining portion shall be held by the respective county treasurers subject to the order of the board of supervisors as hereinafter provided. Prior to the first day of November in each year the recording officer shall cause to be prepared a list containing a description of all mortgages upon which taxes have been paid by a reference to the date of each mortgage, the name of the mortgagor and mortgagee, the amount of the principal debt upon which the tax was paid together with the book and page where said mortgage is recorded, together with the town, city or village in which the mortgaged property is assessed, and if assessed in two or more tax districts the amount apportioned to each tax district by the state board of tax commissioners, and the amount deducted for his necessary expenses as approved by the state board of tax commissioners and shall file the statement in his office and shall furnish a copy thereof to the clerk of the board of supervisors, and another copy thereof to the state board of tax commissioners. The board of supervisors of the several counties shall, on or before the fifteenth day of December in each year, ascertain from the statement filed with their clerk by the county clerk the location of the mortgaged prop-

erty with respect to the several tax districts and the amount of tax properly to be credited to each town, city and village and of the sum so credited to each town which does not contain within its boundaries an incorporated village or portion thereof and to each city other than the city of New York, one-half thereof shall be applicable to the payment of school taxes and one-half thereof shall be applicable to the payment of state, county and city, or town expenses; where the town contains within its limits a city, incorporated village, or portion thereof, the supervisor shall apportion to the city, village or villages so much of the share credited to the said town as the assessed value of said city, village or portion thereof bears to twice the total assessed valuation of the town, and one-half of the remaining balance shall be applicable to the payment of state, county and town taxes, and one-half to the payment of school taxes. The board of supervisors of each county, on or before the fifteenth day of December each year, shall determine the respective sums applicable hereunder to each of the foregoing purposes and shall issue their warrant for the payment to the city treasurer or town supervisor, of the amount payable to said city or town, and their warrant for the payment to the village treasurer of the sum of money to which the village shall be entitled, and for the payment to the city official having authority to receive the other moneys raised by tax for school purposes in said municipality, and to the supervisor of each town of the amount to which the town is entitled for the payment of school taxes; and it shall be the duty of said supervisor of a town to apportion the sum so paid to him for school purposes between the several school districts upon the basis of the aggregate days' attendance as appears from the statement filed with him by the school commissioners in March of each year and shall notify the trustee or trustees of said school district of the amount standing to the district's credit in his hands, which sum shall be deducted from the next annual school levy of said district and shall be paid by the supervisor to the collector of the school district as soon as the said collector shall have received his warrant for the collection of the next annual tax. (Former sec. 298 without change of substance.)

§ 262. Expenses of officers. Recording officers and county treasurers and the chamberlain of the city of New York,

shall severally be entitled to receive all their necessary expenses for the purposes of this article, including printing, hire of clerks and assistants, being first approved and allowed by the state board of tax commissioners, which shall be retained by them out of the moneys coming into their hands. (Former sec. 299 without change of substance.)

§ 263. Supervisory power of state board of tax commissioners and state comptroller. The state board of tax commissioners shall have general supervisory power over all recording officers in respect of the duties imposed by this article and they may make such rules and regulations for the government of recording officers in respect to the matters provided for in this article as they may deem proper, provided that such rules and regulations shall not be inconsistent with this or any other statute. The state comptroller shall have general supervisory power over all county treasurers and the chamberlain of the city of New York in respect to the duties imposed upon them by this article, and may make such rules and regulations, not inconsistent with this or any other statute, for the government of said county treasurers and chamberlain as he deems necessary and appropriate to secure a due accounting for all taxes and moneys collected or received pursuant to any provision of this article. All recording officers and county treasurers, and the chamberlain of the city of New York, shall furnish such bond, conditioned for the faithful and diligent discharge of the duties required of them respectively by this article, to the people of the state, within such time, with such sureties and in such penal amount, not exceeding twenty-five thousand dollars, as the state comptroller may prescribe. (Former sec. 300 without change.)

§ 264. Tax on prior advance mortgages. Whenever any part of the amount of the principal indebtedness which is or under any contingency may be secured by a mortgage recorded prior to July first, nineteen hundred and six, is advanced after July first, nineteen hundred and six, the tax prescribed by section two hundred and fifty-three of this article is hereby imposed on the amount of principal indebtedness so advanced, which tax shall be payable at the same time and in the same manner as taxes imposed by sec-

tion two hundred and fifty-nine of this article, and all the provisions of section two hundred and fifty-nine in relation to the time and manner of paying such tax, the filing of statements in relation to the time and amount of such advances, and penalties for failure to file the same shall apply to advances made under this section and the payment of a tax thereon, except that if the mortgagor is not a corporation, such statements shall be filed by the owner of the mortgage, who, for failure to do so, shall be subject to the penalties prescribed by such section. A statement filed under this section in July, nineteen hundred and seven, for the year ending on June thirtieth, nineteen hundred and seven, shall also contain a statement of the amount of principal indebtedness which had been advanced before July first, nineteen hundred and six, on the mortgage to which such statement refers. In case said mortgage was given to secure the payment of a series of bonds, notes or other evidences of indebtedness, the mortgagor may, at the time of paying such tax, present to the recording officer, the bonds, notes, or other evidences of indebtedness representing the portion of the principal indebtedness secured by said mortgage upon which the tax is to be paid, and also file with said recording officer a statement verified by the mortgagor or an officer or duly authorized agent or attorney of the mortgagor specifying that said bonds, notes or other evidences of indebtedness so presented are the bonds, notes or other evidences of indebtedness representing that portion of the principal indebtedness secured by said mortgage upon which the tax is to be paid and that said bonds, notes, or other evidences of indebtedness are secured by a mortgage recorded in said office stating the date of said mortgage and the liber and page of the record of the same. It shall be the duty of such recording officer to indorse upon each of said bonds, notes, or other evidences of indebtedness so presented to him a statement signed by him to the effect that the tax imposed by this article on that portion of the principal indebtedness secured by said mortgage represented by said bonds, notes or other evidences of indebtedness has been paid and said statement shall be conclusive proof of such payment. The bonds, notes or evidences of indebtedness representing

that portion of the principal indebtedness secured by said mortgage upon which such tax has been paid shall be exempt from taxation as provided by section two hundred and fifty-one of this article. In case of any mortgage taxable under this section, only the portion of the indebtedness secured thereby upon which the tax imposed by this section is paid shall be exempt from taxation under the provisions of section two hundred and fifty-one of this article; provided, however, that notwithstanding the exception contained in section two hundred and fifty-four any corporation shall have the privilege of an optional payment of the tax upon all advances which were made prior to July first, nineteen hundred and six, if it elects to avail itself of the privileges of said section so far as they relate to advances made prior to said date. Whenever the tax imposed by section two hundred and sixty-four of this article as said section existed prior to May thirteenth, nineteen hundred and seven, has been paid with respect to any mortgage, no additional tax shall accrue on such mortgage under this section as hereby enacted and such mortgage and the debt or obligation secured thereby, shall continue to be entitled to the exemptions and immunities conferred by this article and all of the provisions of this article shall remain applicable to such mortgage.

All taxes imposed by or which became due, payable or *collectable on or before the thirtieth day of June, nineteen hundred and six, pursuant to chapter seven hundred and twenty-nine of the laws of nineteen hundred and five, and all taxes which under section two hundred and fifty-eight of this chapter became due and payable on the thirtieth day of July, nineteen hundred and six, and all other taxes, if any, which were imposed by chapter seven hundred and twenty-nine of the laws of nineteen hundred and five on any mortgage recorded prior to the first day of July, nineteen hundred and six, in respect to any period ending on or before the first day of July, nineteen hundred and six, shall be imposed, become due, be payable and *collectable, and shall be paid over and distributed in the same manner, and with the same force and effect as if this article had not been enacted; and for the purpose of collecting, paying over,

* So in original.

distributing and enforcing any such taxes, chapter seven hundred and twenty-nine of the laws of nineteen hundred and five shall be deemed to be in force, and the lien for such taxes shall attach and such taxes shall be levied and collected as provided in chapter seven hundred and twenty-nine of the laws of nineteen hundred and five, anything herein contained to the contrary notwithstanding. (Former sec. 301 without change of substance.)

§ 265. Tax a lien; exceptions. The tax in this article imposed shall be deemed and is hereby declared to be a lien upon the mortgage upon which such tax is imposed and upon the debt or obligation secured thereby, except that upon mortgages recorded prior to July first, nineteen hundred and six, such lien shall extend only to that portion thereof represented by the amount advanced subsequently to such date and to the debt or obligation secured by such advancement, and for the purpose of enforcing the payment of the tax in this article imposed, such mortgage and the debt thereby secured shall be deemed to be property within this state notwithstanding that such mortgage may be owned by or be in the possession of a person or corporation outside the state, and a copy thereof duly certified by the recording officer of any county in which such mortgage is recorded shall, for the purpose of enforcing the payment of such tax, be deemed to be, and shall have the same force and effect as the original mortgage and may be sold to satisfy such tax and upon a sale of the whole or any part thereof, shall carry with it and transfer to the purchaser all the rights, interests and obligations of the mortgagee therein named or his assignee or successor in interest in and to such mortgage and the debt secured thereby, or the part thereof to which such lien attaches, to the extent of such lien together with interest and costs. [Added by L. 1909, ch. 412, § 2.]

§ 266. Enforcement; procedure. In case the tax imposed by this article is not paid as in this article provided, the state board of tax commissioners may notify the attorney-general of such failure or refusal to pay and it shall then be the duty of the attorney-general to enforce the payment of such tax, and for that

purpose he may maintain an action in the name of the people of the state of New York, in any court of competent jurisdiction, either to sell such mortgage; or, he may maintain an action against the mortgagee or his assignee or successor in interest personally; or, where by stipulations contained in such mortgage it is made the duty of the mortgagor to pay such tax, then against the mortgagor or his successor in interest personally; or, in the case of a trust mortgage, against the trust mortgagee, personally; or, he may pursue either, any or all such remedies. All actions instituted by the attorney-general, as herein provided, shall, if the amount involved is fifty dollars or more, be brought in the county of Albany. Where, in any action, a recovery is had there shall be added to the amount of such tax and included in the judgment, interest at the rate of one per centum per month on the amount of such tax, to be computed from the date on which such tax became due and payable, except that in the case of taxable mortgages heretofore recorded and upon which the tax imposed by this article has not been paid, and where, in such case, no penalty is prescribed by law for the nonpayment of such tax, interest shall be added at the rate of six per centum per annum. In any action brought as herein provided, where the judgment provides for the sale of the mortgage, such judgment shall also prescribe the time, place and manner of such sale and of the notice thereof to be given, and, in the discretion of the court, may direct that such sale be made by or under the direction of the state comptroller or the recording officer of the county in which such mortgage was first recorded, and all money recovered in such action shall be paid by the attorney-general to the proper recording officer in satisfaction of such tax, and all costs recovered therein shall be paid into the state treasury. [Added by L. 1909, ch. 412, § 2.]

§ 267. Idem.; where recovery is had against trust mortgagee. In every case where recovery is had personally against a trust mortgagee as herein provided, and payment of the amount recovered has been made by such trust mortgagee, or where such trust mortgagee has voluntarily paid such tax, he shall

be deemed to have and possess and to have become subrogated to all the rights and interests in and to the tax lien imposed by section two hundred and sixty-five hereof, and may enforce the repayment of any such sum so paid by him with interest at the rate of six per centum per annum and for that purpose may maintain an action in his own name in any court in the state having jurisdiction, against any person, association or corporation liable to pay such tax, or for the sale of such mortgage and the debt secured thereby to which such lien attaches. [Added by L. 1909, ch. 412, § 2.]

ARTICLE 12 ***Tax on Transfers of Stock**

Section 270. Amount of tax.

271. Stamps how prepared and sold.

272. Penalty for failure to pay tax.

273. Canceling stamp; penalty for failure.

274. Contracts for dies; expenses how paid.

275. Illegal use of stamps; penalty.

276. Power of state comptroller.

277. Civil penalty; how recovered.

278. Effect of failure to pay tax.

279. Application of taxes.

§ 270. Amount of tax. There is hereby imposed and there shall immediately accrue and be collected a tax, as herein provided, on all sales, or agreements to sell, or memoranda of sales, or deliveries, or transfers, of shares or certificates of stock, in any domestic or foreign association, company or corporation, made after the first day of June, nineteen hundred and five, whether made upon or shown by the books of the association, company or corporation, or by any assignment in blank, or by any delivery, or by any paper or agreement or memorandum or other evidence of transfer or sale whether entitling the holder in any manner to the benefit of such stock, or to secure the future payment of money or the future transfer of any stock, on each share of one hundred dollars of face value or fraction thereof, two cents. It is not intended by this section to impose a tax upon an agreement evidencing the deposit of stock certificates as collateral security for money loaned thereon which stock certificates are not actually sold, nor upon such stock certificates so deposited. The payment of such tax shall be denoted by an adhesive stamp or stamps affixed as follows: In a case where the evidence of transfer is shown only by the books of the company the stamp shall be placed upon such books; and where the change of ownership is by transfer of a certificate the stamp shall be placed upon the certificate; and in cases

* Former article 15 without change of substance, sections being renumbered to meet present place in consolidated law.

of an agreement to sell or where the transfer is by delivery of the certificate assigned in blank there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale to which the stamp provided for by this article shall be affixed; and every bill or memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers, and no further tax is hereby imposed upon the delivery of the certificate of stock, or upon the actual issue of a new certificate when the original certificate of stock is accompanied by the duly stamped memorandum of sale. The comptroller may, upon satisfactory proof that stamps have been erroneously affixed and canceled in payment of the tax upon a transfer and to the loss of an innocent person, refund the amount thereof from appropriations made for necessary expenses under this article, provided the tax justly due is paid upon such transfer. (Former sec. 315 without change of substance.)

§ 271. Stamps how prepared and sold. Adhesive stamps for the purpose of paying the state tax provided for by this article shall be prepared by the state comptroller, in such form, and of such denominations and in such quantities as he may from time to time prescribe, and shall be sold by him to the person or persons desiring to purchase the same; he shall make provision for the sale of such stamps in such places and at such times as in his judgment he may deem necessary. (Former sec. 316 without change.)

§ 272. Penalty for failure to pay tax. Any person or persons who shall make any sale or transfer without paying the tax by this article imposed or who shall in pursuance of any sale or agreement deliver any stock, or evidence of the sale of or agreement to sell any stock or bill or memorandum thereof, without having the stamps provided for in this article affixed thereto, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned not more than six months, or by both such fine and imprisonment at the discretion of the court. (Former sec. 317 without change.)

§ 273. Canceling stamps; penalty for failure. In every case where an adhesive stamp shall be used to denote the payment of the state tax provided by this article the person using or affixing the same shall write or stamp thereupon the initials of his name and the date upon which the same shall be attached or used, and shall cut or perforate the stamp in a substantial manner, so that such stamp can not be again used; and if any person fraudulently makes use of an adhesive stamp to denote the state tax imposed by this article, without so effectually cancelling and obliterating such stamp such person shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than two hundred nor more than five hundred dollars or be imprisoned for not less than six months, or both, at the discretion of the court. (Former sec. 318 without change.)

§ 274. Contracts for dies; expenses how paid. The state comptroller is hereby directed to make, enter into and execute for and in behalf of the state such contract or contracts for dies, plates and printing necessary for the manufacture of the stamps provided for by this article, and provide such stationery and clerk hire together with such books and blanks as in his discretion may be necessary for putting into operation the provisions of this article; he shall be the custodian of all stamps, dies, plates or other material or thing furnished by him and used in the manufacture of such state tax stamps, and all expenses incurred by him and under his direction in carrying out the provisions of this article shall be paid to him by the state treasurer from any moneys appropriated for such purpose. (Former sec. 319 without change.)

§ 275. Illegal use of stamps; penalty. Any person who shall wilfully remove or cause to be removed, alter or cause to be altered the canceling or defacing marks of any adhesive stamp provided for by this article with intent to use the same, or to cause the use of the same after it shall have been once used, or shall knowingly or wilfully sell or buy any washed or restored stamp, or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same or prepare the same with intent for the further use thereof; or shall wilfully use any

counterfeit stamp or any forged stamp with intent to defraud the state of New York, shall be guilty of a misdemeanor and on conviction thereof shall be liable to a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned for not more than six months, or by both such fine and imprisonment, at the discretion of the court. (Former sec. 320 without change.)

§ 276. Power of state comptroller. Every person, firm, company, association or corporation making a sale; agreement to sell, delivery, or transfer, of shares or certificates of stock, or conducting or transacting a brokerage business shall keep or cause to be kept a just and true book of account wherein shall be plainly and legibly recorded the date of making every sale, agreement to sell, delivery, or transfer, of shares or certificates of stock, and every transaction in relation to any stock; the number of shares, the total amount covered by each such sale, agreement to sell, delivery, transfer or transaction, and the name of the other party thereto, and such book shall at all times be subject to the inspection of the comptroller, or any of his representatives between the hours of ten o'clock in the forenoon and three o'clock in the afternoon, except on Saturdays, Sundays, and legal holidays. The state comptroller may, at any time after transfers of stock which by the provisions of this article are subject to a state stamp tax, inquire into and ascertain whether the tax imposed by the provisions of this article has been paid. For the purpose of ascertaining such fact the comptroller shall have the right and it shall be his duty to examine the books and papers of any person, firm, company, association or corporation, and memoranda of transfers shall remain accessible for such inspection for three months from their respective dates. The state comptroller may enforce his right to examine the books and papers of any person, firm, company, association or corporation by mandamus. If from such examination the comptroller ascertains that the tax provided for in this article has not been paid he shall bring an action in his name as such comptroller in any court of competent jurisdiction for the recovery of such tax and for any penalty incurred by any person under the provisions of this article. Every person, firm, company, association or corporation who shall re-

fuse to permit the comptroller or any of his representatives to inspect such books or any memorandum or record relating to such sale, agreement to sell, delivery, or transfer, or transaction at any time as above provided, or who shall fail to keep such book of account, or who shall in any other respect violate any of the provisions of this section shall be deemed guilty of a misdemeanor and on conviction thereof shall for each and every such offense pay a fine of not less than five hundred dollars nor more than five thousand dollars, or be imprisoned not less than three months nor more than two years, or both at the discretion of the court. (Former sec. 321 without change.)

§ 277. Civil penalty; how recovered. Any person who shall violate the provisions of this article shall in addition to the penalties herein provided forfeit to the people of the state a civil penalty of five hundred dollars for each violation. The state comptroller shall bring an action in his name as such comptroller in any court of competent jurisdiction for the recovery of any civil penalty and all moneys collected by him shall be paid into the state treasury. (Former sec. 322 without change.)

§ 278. Effect of failure to pay tax. No transfer of stock made after June first, nineteen hundred and five, on which a tax is imposed by this article, and which tax is not paid at the time of such transfer, shall be made the basis of any action or legal proceedings, nor shall proof thereof be offered or received in evidence in any court in this state. (Former sec. 323 without change.)

§ 279. Application of taxes. The taxes imposed under this article and the revenues thereof shall be paid by the state comptroller into the state treasury and be applicable to the general fund, and to the payment of all claims and demands which are a lawful charge thereon. (Former sec. 324 without change.)

ARTICLE 13 ***Procedure**

- Section 290. Contents of petition.
291. Allowance of writ of certiorari.
292. Return to writ.
293. Proceedings upon return.
294. Costs.
295. Appeals.
296. Refund of tax paid upon illegal, erroneous or unequal assessment.
297. When county court may apportion tax.
298. Application to county court where taxpayer has removed from the county.
299. Supplementary proceedings to collect tax.
300. No fine or imprisonment for nonpayment of tax.
301. Dismissal of suits or proceedings.
302. Cancellation of personal tax where it is void for want of jurisdiction.
303. Power of county court when collector fails to pay over.
304. Payment of moneys collected.
305. Collection of deficiency from collector's bondsmen.
306. Attorney-general to bring action for sequestration.
307. Settlement of conflicting claims to surplus of tax sale.

§ 290. Contents of petition. Any person assessed upon any assessment-roll, claiming to be aggrieved by any assessment for property therein, may present to the supreme court a petition duly verified setting forth that the assessment is illegal, specifying the grounds of the alleged illegality, or if erroneous by reason of overvaluation, stating the extent of such overvaluation, or if unequal in that the assessment has been made at a higher proportionate valuation than the assessment of other property on the same roll by the same officers, specifying the instances in which such inequality exists, and the extent thereof, and stating that he is or will be injured thereby. Such petition must show

* Former article eleven without change of substance, sections being renumbered to meet present place in consolidated law.

that application has been made in due time to the proper officers to correct such assessment. Two or more persons assessed upon the same roll who are affected in the same manner by the alleged illegality, error or inequality, may unite in the same petition. (Former sec. 250 without change.)

§ 291. Allowance of writ of certiorari. Such petition must be presented to a justice of the supreme court or at a special term of the supreme court in the judicial district in which the assessment complained of was made, within fifteen days after the completion and filing of the assessment-roll and the first posting or publication of the notice thereof as required by this chapter. Upon the presentation of such petition, the justice or court may allow a writ of certiorari to the officers making the assessment, to review such assessment, and shall prescribe therein the time within which a return thereto must be made and served upon the relator's attorney, which shall not be less than ten days, and may be extended by the court or a justice thereof. Such writ shall be returnable to a special term of the supreme court of the judicial district in which the assessment complained of was made. The allowance of the writ shall not stay the proceedings of the assessors or other persons to whom it is directed or to whom the assessment is delivered, to be acted upon according to law. (Former sec. 251 without change.)

§ 292. Return to writ. The officers making a return to such writ shall not be required to return the original assessment-roll or other original papers acted upon by them, but it shall be sufficient to return certified or sworn copies of such roll or papers, or of such portions thereof as may be called for by such writ. The return must concisely set forth such other facts as may be pertinent and material to show the value of the property assessed on the roll and the grounds for the valuation made by the assessing officers and the return must be verified. (Former sec. 252 without change.)

§ 293. Proceedings upon return. If it shall appear upon the return to any such writ that the assessment complained of is illegal or erroneous or unequal for any of the reasons alleged in the petition, the court may order such assessment, if ille-

gal, to be stricken from the roll, or if erroneous or unequal, it may order a reassessment of the property of the petitioner, or the correction of his assessment upon the roll, in whole or in part, in such manner as shall be in accordance with law, or as shall make it conform to the valuations and assessments of other property upon the same roll and secure equality of assessment. If upon the hearing it shall appear to the court, that testimony is necessary for the proper disposition of the matter, it may take evidence or may appoint a referee to take such evidence as it may direct, and report the same to the court, with his findings of fact and conclusions of law, which shall constitute a part of the proceedings upon which the determination of the court shall be made. Where the writ is obtained to review a special franchise assessment made pursuant to the provisions of section forty-six of this chapter, upon the filing of the return to the writ the court may take such evidence as it may deem necessary, or may appoint a referee to take evidence and to hear, try and determine all questions raised by the petition and the return thereto and to make his findings and determinations therein, or, on motion of either party, the court may direct the place of trial changed to the county in which the special franchise under review is situated, and on an order duly entered granting such motion, the place of trial shall be deemed changed to the county designated and the papers and proceedings shall be certified to that county in the manner now provided by law in the case of a change in the place of trial of an action and all subsequent proceedings shall be had in the county so designated, as if the special proceedings had been originally instituted in that county, and the court may, upon the application of the attorney-general, upon cause shown, vacate any reference heretofore made in any proceeding instituted to review a special franchise assessment, made pursuant to the provisions of section forty-six of this chapter. The governor may, upon the application of the attorney-general, upon cause shown, appoint extraordinary terms of the supreme court to be held in any judicial district and designate a justice to preside thereat, to try such special franchise cases. Such extraordinary term shall have jurisdiction over all special franchise cases arising in any tax district within the judicial district for which the term is appointed, without regard to the county in

which the term is being held, and either party to a proceeding to review a special franchise assessment may at any time bring the proceeding on for a hearing or trial before said extraordinary term by serving upon the other party sixteen days' notice thereof by mail or fourteen days' notice personally. A new assessment or correction of an assessment made by order of the court shall have the same force and effect as if it had been so made by the proper officers within the time prescribed by law for making such assessment. (Former sec. 253, as amended by L. 1909, ch. 330.)

§ 294. Costs. Costs shall not be allowed against the officers whose proceedings may be reviewed under any such writ unless it shall appear to the court that they acted with gross negligence or in bad faith or with malice in making the assessment complained of. If the writ shall be quashed or the assessment confirmed, or if the assessment complained of shall be reduced by an amount less than half the reduction claimed before the assessing officers, costs and disbursements shall be awarded against the petitioner. If the assessment shall be reduced by an amount greater than half the reduction claimed before the assessing officers, costs and disbursements shall be awarded against the tax district represented by the officers whose proceedings may be reviewed. The costs and disbursements shall not exceed those taxable in an action upon the trial of an issue of fact in the supreme court, except that if evidence shall be taken there shall be included in the taxable costs and disbursements the expense of furnishing to the court or to the referee a copy of the stenographer's minutes of the evidence taken. (Former sec. 254 without change.)

§ 295. Appeals. An appeal may be taken by either party from an order, judgment or determination under this article as from an order, and it shall be heard and determined in like manner as appeals in the supreme court from orders. All issues and appeals in any proceeding under this article shall have preference over all other civil actions and proceedings in all courts. (Former sec. 255 without change.)

§ 296. Refund of tax paid upon illegal, erroneous or unequal assessment. If in a final order in any such proceeding it has been or shall be ordered or adjudged or determined that the assessment complained of was illegal, erroneous or unequal, and correcting or directing correction thereof, and such order shall not be made in time to enable the assessors or other officers to make a new or corrected assessment for the use of the board of supervisors or for the use of the town, village, city or school officers levying any tax upon such property, the assessment of which has been or shall be so ordered or adjudged or determined to be illegal, erroneous or unequal, then any tax collected or to be collected upon such illegal, erroneous or unequal assessment shall be refunded as follows:

1. When such tax upon such illegal, erroneous or unequal assessment shall have been levied by the board of supervisors, then at an annual session of the board of supervisors held after the order for such correction has been granted and entered there shall be audited and allowed to the petitioner or other person who shall have paid such tax, and included in the tax levy of the town, village or city in which the property is situated, made next after the entry of such order, and paid to the petitioner, or other person paying the tax, the amount paid by him, in excess of what the tax would have been if the assessment had been made as ordered, adjudged or determined by such order of the court, together with the interest thereon from the date of payment. In case the amount deducted from such assessment by such order exceeds ten thousand dollars, so much of the tax as shall be refunded by reason of such corrected assessment, other than the proportion or percentage thereof collected for such town, village or city purposes, shall be levied upon the county at large and paid with interest, to the petitioner or other person paying the tax without further audit; and the board of supervisors shall audit and levy upon such town, village or city, the proportion or percentage of such excess of tax collected for such town, village or city purposes, which shall be collected and paid with interest to the petitioner, or other person paying the tax, without other or further audit.

2. When such tax upon such illegal, erroneous or unequal assessment shall have been levied by the proper officers of any city or village, then the common council or other auditing officer or officers of such city or village shall immediately after such correction audit and allow, to the petitioner or other person who shall have paid such tax, and include in the tax levy of such city or village in which the property is situated made next after the entry of such order and cause to be paid to such petitioner or other person paying such tax, the amount paid by him in excess of what the tax would have been if the assessment had been as ordered, adjudged or determined by such order of the court together with interest thereon from the date of the payment.

3. When a tax shall have been levied and collected in any school district of this state upon any property within such district on any assessment value thereof which shall have been ascertained from a town assessment-roll and which assessment upon such town roll shall have been ordered, adjudged or determined by order of the court as aforesaid to have been illegal, erroneous or unequal and which assessment though made by town assessors was adopted and was used in such district for the purpose of taxation for school purposes, then and in such case the trustees of such school district shall audit and allow and cause to be paid to the petitioner, or other person who shall have paid such tax, the amount paid by him in excess of what the school tax would have been in such case if the assessment had been made as ordered, adjudged or determined by such order of the court, together with interest thereon from the date of the payment.

Application to the proper officer for the audit and allowance of such moneys must be made by the petitioner or other person paying such tax as follows: Where the writ of certiorari was issued pursuant to chapter two hundred and sixty-nine of the laws of eighteen hundred and eighty, and such tax shall not have been heretofore refunded, such application must be made within three years from the twenty-fourth day of July, nineteen hundred and seven. When the writ of certiorari was issued under the provisions of this section, then such application for audit and

allowance must be made within three years after the entry of the final order ordering or adjudging or determining such assessment to have been illegal, erroneous or unequal; provided that the time of the pendency of any appeal in any such proceeding or from any such order shall not be deemed any part of such three years. (Former sec. 255 without change of substance.)

§ 297. When county court may apportion tax.

When the premises of one person shall have been wrongfully assessed and taxed in with the premises of another, the person aggrieved thereby may, upon application to the county court of the county in which the property is situated, on petition duly verified, and on eight days' notice to the assessors of the town in which the premises are situated, and to the party whose premises are included in such wrongful assessment, have such assessment and tax apportioned by such county court. The county court shall take such evidence as may be necessary to determine the facts, and shall fix and specify the amount of the assessment and tax properly chargeable to the petitioner's property, and to the other party chargeable therewith. The collector of the town, upon receiving a copy of the order of the county court, shall forthwith change the assessment-roll and tax to conform to such order, and shall receive the amount apportioned upon the premises of the petitioner in full for the tax upon such property. (Former sec. 257 without change.)

§ 298. Application to county court where taxpayer has removed from the county.

If it shall satisfactorily appear by affidavit to the county court of any county that a tax legally levied therein, except upon real property of nonresidents, can not be collected because of the removal of the person taxed to any other county of the state, such court shall, upon application of the collector of any tax district or of the county treasurer of the county, grant an order, directed to the sheriff of the county where such person may be, to collect the same out of his personal property, with interest at the rate of eight per centum per annum from the date of said order. Such order shall be filed in the office of the clerk of the county in which it is granted, and a certified copy thereof delivered to the constable or sheriff of the county where the person liable for the tax may be, and such

constable or sheriff, on receiving the same shall execute it, and make a like return, and be entitled to the same fees and subject to the same liabilities and penalties for neglect as upon execution from any court of record. The sheriff receiving such moneys shall pay the same to the county treasurer of the county where it was levied, to the credit of the town in which it was assessed. This provision shall also apply to taxes levied upon rents reserved as upon personal property where such taxes remain unpaid. (Former sec. 258 without change.)

§ 299. Supplementary proceedings to collect tax.

If a tax exceeding ten dollars in amount levied against a person or corporation is returned by the proper collector uncollected for want of personal property out of which to collect the same, the supervisor of the town or ward, or the county treasurer or the president of the village, if it is a village tax, may, within one year thereafter, apply to the court for the institution of proceedings supplementary to execution, as upon a judgment docketed in such county, for the purpose of collecting such tax and fees, with interest thereon from the fifteenth day of February after the levy thereof. Such proceedings may be taken against a corporation, and the same proceedings may thereupon be had in all respects for the collection of such tax as for the collection of a judgment by proceedings supplementary to execution thereon against a natural person, and the same costs and disbursements may be allowed against the person or corporation examined as in such supplementary proceedings but none shall be allowed in his or its favor. The tax, if collected in such proceeding, shall be paid to the county treasurer or to the supervisor of the town, and if a village tax, to the treasurer of the village. The costs and disbursements collected shall belong to the party instituting the proceedings, and shall be applied to the payment of the expense of such proceeding. The president of a village and a county treasurer shall have no compensation for any such proceeding. A supervisor shall have no other compensation except his per diem pay for time necessarily spent in the proceeding. (Former sec. 259 without change.)

§ 300. No fine or imprisonment for nonpayment of tax. Neglect or refusal to pay any tax shall not be punishable as a contempt or as misconduct; and no fine shall be imposed for such nonpayment, nor shall any person be imprisoned or otherwise punishable on account of nonpayment of any tax, or of any fine imposed for refusal or neglect to pay such tax. This section shall not apply to proceedings supplementary to execution upon judgments recovered for taxes. (Source: L. 1897, ch. 766, as amended by L. 1899, ch. 79.)

§ 301. Dismissal of suits or proceedings. Where the person or corporation against whom a proceeding or suit is brought to collect a personal tax in arrears is unable for want of property to pay the tax in whole or in part, or where for other reasons, upon the facts as they existed either before or after the assessment was made it appears to the court just that said tax should not be paid, the court may dismiss such suit or proceeding absolutely, without costs, or on payment of such part of the tax as may be just or on payment of costs, and may direct the cancellation or reduction of the tax. (Former sec. 259a, as amended by L. 1909, ch. 374.)

§ 302. Cancellation of personal tax where it is void for want of jurisdiction. If a personal tax, levied against a person or corporation, is void for want of jurisdiction of such person or corporation and has been returned by the proper collector *uncollectable for want of personal property out of which to collect the same, the person or corporation against whom the said tax was levied may then apply to the supreme or county court in the county in which is located the tax district where said tax was levied, for an order cancelling the said tax, and upon notice to the president of the village, county treasurer, supervisor of the town or, in the case of a city, upon notice to its attorney or to the corporation counsel, and upon satisfactory proof by affidavit, the court shall make an order directing the cancellation of said tax from the assessment roll by the county treasurer, comptroller, or other officer in whose custody and control the said roll may be. (Former sec. 259b without change.)

* So in original.

§ 303. Power of county court when collector fails to pay over. If any collector shall neglect or refuse to pay over the moneys collected by him, to any of the persons to whom he is required to pay the same by his warrant, or to account for the same as unpaid, the county court, on proof of such fact by affidavit, on application of the county treasurer, shall make an order directed to the sheriff of the county, commanding him to levy such sum as shall remain unpaid by such collector out of his property, personal and real, and pay the same to the county treasurer, within sixty days from the date of such order. The sheriff shall cause the same to be executed, and pay to the county treasurer the money levied by virtue thereof, deducting for his fees the same compensation that the collector would have been entitled to retain. If the whole sum due from the collector, or if a part only, or if no part thereof, shall be collected, the sheriff shall state the fact in his return, which shall be made as in the case of an execution, and the county treasurer shall give notice to the supervisor of the town, city or division thereof, of any amount which may remain due from such collector. If the sheriff shall neglect to execute the order, or to pay over the money collected thereon, within the time limited thereby, he shall be liable therefor as in case of an execution, and the county treasurer shall immediately prosecute such sheriff and his sureties for the sum due from him, which sum when collected shall be paid into the county treasury. (Former sec. 260 without change.)

§ 304. Payment of moneys collected. The county treasurer shall pay over the moneys received from the sheriff upon such order in the manner directed by the warrant to the collector. If the whole amount of moneys due from the collector shall not be collected on such warrant, or otherwise, the county treasurer shall first retain the amount which ought to have been paid to him before making any payment to the town officers. (Former sec. 261 without change.)

§ 305. Collection of deficiency from collector's bondsmen. If it appears that the whole or any part of the moneys due from the collector has not been thus collected, the county treasurer shall forthwith give notice to the supervisor of the town or ward of the amount still due from such collector.

The supervisor shall forthwith cause the undertaking of the collector to be prosecuted, and shall be entitled to recover thereon the sum due from the collector with costs of the action. The moneys received shall be applied and paid by the supervisor in the same manner as they should have been by the collector. (Former sec. 262 without change.)

§ 306. Attorney-general to bring action for sequestration. It shall be the duty of the attorney-general, on being informed by the comptroller or by the county treasurer of any county that any incorporated company refuses or neglects to pay the taxes imposed upon it, pursuant to articles one and two of this chapter, to bring an action in the supreme court for the sequestration of the property of such corporation and the court may so sequester the property of such corporation for the purpose of satisfying taxes in arrear, with the costs of prosecution, and may, also, in its discretion, enjoin such corporation and further proceedings under its charter until such tax and the costs incurred in the action shall be paid. The attorney-general may recover such tax with costs from such delinquent corporation by action in any court of record. (Former sec. 263 without change.)

§ 307. Settlement of conflicting claims to surplus of tax sale. Whenever a surplus from the sale of any property for unpaid taxes in the hands of the supervisor of a town shall be claimed by any person other than the person for whose tax such property was sold, and such claim shall not be settled by a stipulation filed with the supervisor, as provided by this chapter, such claimant may maintain an action against such person, or such person may maintain an action against such claimant, to recover such money and, for the purposes of such action, the defendant shall be deemed to be in possession of the surplus in the hands of the supervisor. Upon the production of a certified copy of a final judgment, rendered in favor of either party, the supervisor shall pay such surplus to the party recovering the same. No other cause of action shall be joined, nor any set-off or counterclaim be allowed in an action brought pursuant to this section, and if an execution issue on a judgment rendered in such action, it shall direct that the costs only of such judgment be levied thereon. (Former sec. 264 without change.)

ARTICLE 14

Laws Repealed; When to Take Effect

Section 320. Laws repealed.

321. When to take effect.

§ 320. Laws repealed. Of the laws enumerated in the schedule hereto annexed, that portion specified in the last column is hereby repealed.

§ 321. When to take effect. This chapter shall take effect immediately.

SCHEDULE OF LAWS REPEALED.

Revised Statutes.... Part 1, chapter 13, titles 1-6,All

Revised Statutes.... Part 3, chapter 8, title 17, sections 28-20

Laws of	Chapter	Section
1778.....	17.....	All
1779.....	16.....	All (2d Sess.)
1779.....	27.....	All (3d Sess.)
1780.....	35.....	All (3d Sess.)
1780.....	47.....	All (3d Sess.)
1780.....	10.....	All (4th Sess.)
1780.....	16.....	All (4th Sess.)
1781.....	20.....	2-6
1781.....	24.....	All
1781.....	29.....	All
1781.....	43.....	All
1781.....	45.....	All
1781.....	54.....	All
1781.....	57.....	All
1781.....	62.....	All
1781.....	5.....	All (5th Sess.)
1781.....	10.....	All (5th Sess.)
1781.....	17.....	8 (5th Sess.)
1782.....	37.....	1, 3
1782.....	6.....	1-4, 6, 7, 10

Laws of	Chapter	Section
1782.....	9.....	All
1782.....	10.....	All
1783.....	49.....	All
1784.....	58.....	1-17, 19, 20
1784.....	16.....	All (8th Sess.)
1785.....	30.....	All
1785.....	75.....	1
1786.....	21.....	All
1786.....	56.....	1-12
1787.....	74.....	All
1787.....	77.....	All
1787.....	86.....	6
1788.....	64.....	3
1788.....	65.....	1-3, 7, 10-13
1788.....	76.....	All
1788.....	77.....	All
1788.....	86.....	All
1789.....	34.....	All
1789.....	38.....	All
1799.....	72.....	All
1799.....	93.....	All
1800.....	132.....	All
1801.....	78.....	19
1801.....	179.....	All
1802.....	118.....	All
1803.....	103.....	28
1804.....	48.....	All
1804.....	94.....	All
1805.....	135.....	30
1807.....	136.....	All
1808.....	201.....	All
1809.....	157.....	1-7
1810.....	156.....	All
1810.....	193.....	9
1811.....	30.....	All
1811.....	78.....	3-8, 10-12

Laws of	Chapter	Section
1812.....	227.....	All
1812.....	234.....	3
1812.....	239.....	55-57
1813.....	203.....	31
R. L. 1813....	52.....	All
1814.....	11.....	All
1814.....	204.....	3-8
1814.....	29.....	All (38th Sess.)
1816.....	17.....	All
1816.....	204.....	All
1817.....	64.....	1, pt. relating to exemption from taxation
1817.....	280.....	6
1817.....	290.....	All
1818.....	50.....	All
1819.....	59.....	All
1819.....	201.....	All
1820.....	32.....	All
1820.....	117.....	1, 2
1820.....	217.....	All
1820.....	220.....	All
1820.....	242.....	All
1820.....	248.....	All
1821.....	167.....	All
1822.....	127.....	4-6
1822.....	193.....	2
1823.....	147.....	1
1823.....	262.....	1-61, 63-70
1824.....	22.....	All
1824.....	127.....	All
1824.....	248.....	All
1824.....	249.....	All
1825.....	234.....	All
1825.....	240.....	All
1825.....	254.....	All
1826.....	4.....	2, part affecting L. 1823, Ch. 262, § 27

Laws of	Chapter	Section
1826.....	10.....	All
1826.....	282.....	6, 7
1826.....	311.....	All
1828.....	11.....	All (2d Meet.)
1828.....	20.....	17, 21 (2d Meet.)
1828.....	21.....	1, ¶¶ 225, 349, 445, 459, 482 (2d Meet.)
1830.....	108.....	All
1833.....	250.....	All
1834.....	17.....	All
1835.....	11.....	All
1836.....	20.....	All
1836.....	461.....	All
1837.....	137.....	All
1840.....	252.....	All
1840.....	387.....	All
1841.....	170.....	7
1841.....	341.....	All
1842.....	154.....	All
1842.....	318.....	All
1843.....	179.....	All
1844.....	266.....	All
1845.....	180.....	29-32
1845.....	195.....	All
1846.....	327.....	All
1847.....	455.....	16
1847.....	482.....	All
1849.....	10.....	All
1849.....	180.....	All
1850.....	6.....	All
1850.....	92.....	All
1850.....	183.....	All
1850.....	208.....	All
1851.....	8.....	All
1851.....	176.....	All
1851.....	371.....	All

Laws of	Chapter	Section
1852.....	46.....	All
1852.....	282.....	All
1853.....	69.....	All
1853.....	406.....	All
1853.....	469.....	All
1853.....	651.....	All
1853.....	654.....	All
1854.....	393.....	All
1855.....	11.....	All
1855.....	29.....	All
1855.....	37.....	All
1855.....	74.....	All
1855.....	83.....	All
1855.....	327.....	All
1855.....	335.....	1
1855.....	427.....	All
1856.....	183.....	All
1857.....	7.....	All
1857.....	456.....	All
1857.....	536.....	All
1857.....	585.....	All
1857.....	782.....	All
1858.....	8.....	All
1858.....	110.....	All
1858.....	357.....	All
1859.....	30.....	All
1859.....	149.....	All
1859.....	271.....	All
1859.....	312.....	All
1859.....	383.....	All
1860.....	209.....	All
1860.....	425.....	All
1861.....	187.....	All
1862.....	194.....	All
1862.....	285.....	All
1862.....	318.....	All

Laws of	Chapter	Section
1862.....	456.....	All
1863.....	15.....	All
1863.....	17.....	All
1863.....	46.....	All
1863.....	104.....	All
1863.....	240.....	All
1864.....	170.....	3
1864.....	182.....	3
1864.....	399.....	All
1865.....	85.....	All
1865.....	453.....	All
1865.....	709.....	All
1866.....	28.....	All
1866.....	87.....	All
1866.....	136.....	All
1866.....	528.....	All
1866.....	649.....	All
1866.....	677.....	All
1866.....	761.....	All
1866.....	820.....	All
1867.....	10.....	All
1867.....	48.....	All
1867.....	361.....	All
1867.....	592.....	All
1867.....	670.....	All
1867.....	694.....	All
1867.....	861.....	All
1867.....	938.....	All
1868.....	6.....	All
1868.....	575.....	All
1868.....	598.....	All
1868.....	715.....	All
1868.....	741.....	All
1869.....	10.....	All
1869.....	697.....	All
1869.....	859.....	All
1869.....	860.....	All

Laws of	Chapter	Section
1869.....	877.....	All
1870.....	6.....	All
1870.....	280.....	All
1870.....	325.....	All
1870.....	492.....	2, part providing for the exemp- tion from taxation of the prem- ises leased for the residence of the health officer and his depu- ties, and part authorizing the comptroller to designate pa- pers in which notice of sale of lands for nonpayment of taxes shall be published
1870.....	506.....	2-6
1870.....	571.....	All
1870.....	705.....	All
1870.....	767.....	All
1870.....	768.....	All
1871.....	10.....	All
1871.....	110.....	All
1871.....	287.....	All
1871.....	717.....	All
1872.....	10.....	All
1872.....	142.....	All
1872.....	355.....	All
1872.....	850.....	All
1873.....	5.....	All
1873.....	12.....	All
1873.....	120.....	All
1873.....	327.....	All
1873.....	530.....	All
1873.....	708.....	All
1873.....	765.....	All
1873.....	766.....	All
1873.....	809.....	All
1874.....	4.....	All

Laws of	Chapter	Section
1874.....	351.....	All
1875.....	5.....	All
1875.....	73.....	All
1875.....	76.....	All
1875.....	331.....	All
1875.....	466.....	All
1875.....	474.....	All
1875.....	572.....	1-3, 5, 6
1875.....	610.....	All
1876.....	7.....	All
1876.....	49.....	All
1876.....	96.....	All
1876.....	101.....	All
1877.....	9.....	All
1877.....	44.....	All
1877.....	55.....	All
1877.....	341.....	All
1878.....	23.....	All
1878.....	140.....	All
1878.....	152.....	All
1878.....	191.....	All
1878.....	289.....	All
1879.....	12.....	All
1879.....	27.....	All
1879.....	82.....	All
1879.....	140.....	All
1879.....	372.....	All
1879.....	446.....	All
1879.....	492.....	All
1880.....	20.....	All
1880.....	80.....	All
1880.....	91.....	All
1880.....	140.....	All
1880.....	179.....	All
1880.....	269.....	All
1880.....	327.....	All

Laws of	Chapter	Section
1880.....	448.....	All
1880.....	515.....	All
1880.....	534.....	All
1880.....	542.....	All
1880.....	552.....	All
1880.....	596.....	All
1881.....	8.....	All
1881.....	46.....	All
1881.....	166.....	All
1881.....	293.....	All
1881.....	361.....	All
1881.....	402.....	All
1881.....	433.....	All
1881.....	477.....	All
1881.....	597.....	All
1881.....	640.....	All
1882.....	2.....	All
1882.....	151.....	All
1882.....	208.....	All
1882.....	296.....	All
1882.....	409.....	312-327
1883.....	6.....	All
1883.....	147.....	All
1883.....	342.....	All
1883.....	373.....	All
1883.....	376.....	All
1883.....	392.....	All
1883.....	397.....	All
1883.....	464.....	All
1883.....	471.....	All
1884.....	2.....	All
1884.....	25.....	All
1884.....	57.....	All
1884.....	153.....	All
1884.....	280.....	All
1884.....	353.....	All

Laws of	Chapter	Section
1884.....	414.....	All
1884.....	435.....	All
1884.....	537.....	All
1885.....	10.....	All
1885.....	32.....	All
1885.....	201.....	All
1885.....	215.....	All
1885.....	340.....	12
1885.....	359.....	All
1885.....	411.....	All
1885.....	448.....	All
1885.....	453.....	All
1885.....	483.....	All
1885.....	501.....	All
1886.....	59.....	All
1886.....	102.....	All
1886.....	143.....	All
1886.....	254.....	All
1886.....	266.....	All
1886.....	280.....	All
1886.....	315.....	All
1886.....	659.....	1-3, 5-8
1886.....	679.....	All
1887.....	284.....	All
1887.....	342.....	All
1887.....	638.....	All
1887.....	699.....	All
1887.....	700.....	All
1887.....	713.....	All
1888.....	110.....	All
1889.....	12.....	All
1889.....	95.....	4
1889.....	191.....	All
1889.....	193.....	All
1889.....	307.....	All
1889.....	353.....	All

Laws of	Chapter	Section
1889.....	462.....	All
1889.....	463.....	All
1889.....	469.....	All
1889.....	479.....	All
1889.....	563.....	All
1890.....	145.....	All
1890.....	174.....	All
1890.....	206.....	All
1890.....	497.....	All
1890.....	522.....	All
1890.....	553.....	All
1890.....	556.....	All
1891.....	163.....	All
1891.....	211.....	All
1891.....	215.....	All
1891.....	217.....	All
1891.....	218.....	All
1892.....	167.....	All
1892.....	168.....	All
1892.....	169.....	All
1892.....	196.....	All
1892.....	202.....	All
1892.....	266.....	All
1892.....	347.....	All
1892.....	399.....	All
1892.....	443.....	All
1892.....	463.....	All
1892.....	477.....	All
1892.....	529.....	All
1892.....	565.....	All
1892.....	661.....	All
1892.....	668.....	All
1892.....	713.....	All
1892.....	714.....	All
1893.....	199.....	All
1893.....	398.....	All

Laws of	Chapter	Section
1893.....	498.....	All
1893.....	525.....	All
1893.....	704.....	All
1893.....	711.....	All
1894.....	196.....	All
1894.....	312.....	All
1894.....	562.....	All
1894.....	713.....	All
1894.....	767.....	All
1895.....	191.....	All
1895.....	240.....	All
1895.....	378.....	All
1895.....	395.....	3, part adding § 274 to L. 1892, Ch. 488
1895.....	418.....	All
1895.....	425.....	All
1895.....	515.....	All
1895.....	556.....	All
1895.....	558.....	All
1895.....	608.....	All
1895.....	861.....	All
1895.....	895.....	All
1896.....	293.....	All
1896.....	820.....	All
1896.....	908.....	All
1896.....	951.....	All
1896.....	952.....	All
1896.....	953.....	All
1897.....	80.....	All
1897.....	233.....	All
1897.....	284.....	All
1897.....	347.....	All
1897.....	369.....	All
1897.....	371.....	All
1897.....	373.....	All
1897.....	375.....	All

Laws of	Chapter	Section
1897.....	392.....	All
1897.....	443.....	All
1897.....	489.....	All
1897.....	490.....	All
1897.....	494.....	All
1897.....	766.....	All
1897.....	785.....	All
1898.....	79.....	All
1898.....	88.....	All
1898.....	265.....	All
1898.....	289.....	All
1898.....	310.....	All
1898.....	339.....	All
1898.....	361.....	All
1898.....	362.....	All
1898.....	537.....	All
1899.....	76.....	All
1899.....	269.....	All
1899.....	270.....	All
1899.....	321.....	All
1899.....	342.....	All
1899.....	389.....	All
1899.....	406.....	All
1899.....	571.....	All
1899.....	672.....	All
1899.....	712.....	All
1899.....	737.....	All
1900.....	94.....	All
1900.....	254.....	All
1900.....	379.....	All
1900.....	382.....	All
1900.....	500.....	All
1900.....	512.....	All
1900.....	658.....	All
1900.....	689.....	All
1901.....	117.....	All

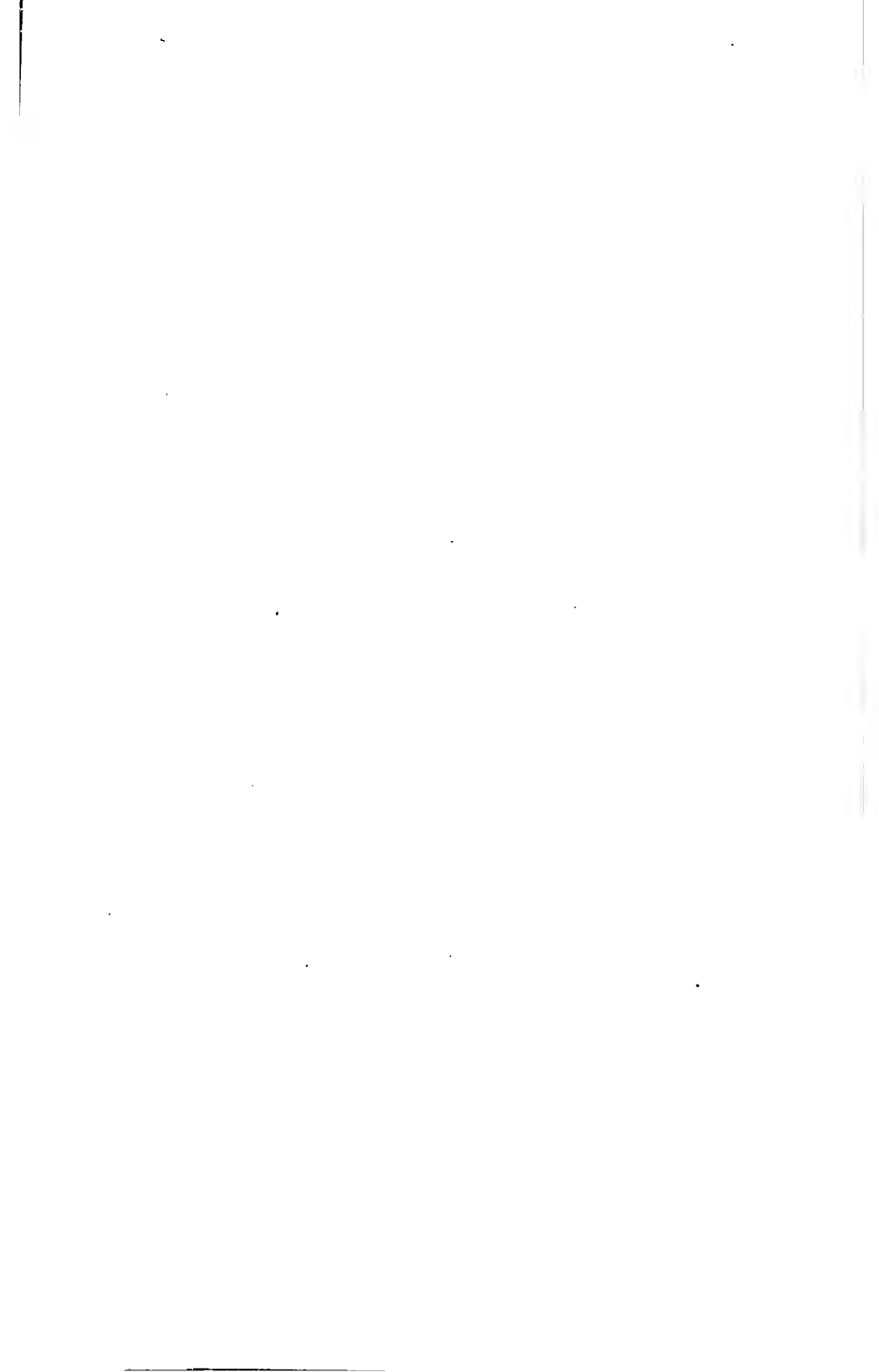
Laws of	Chapter	Section
1901.....	118.....	ALL
1901.....	132.....	ALL
1901.....	158.....	ALL
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1903.....	204.....	ALL
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Laws of	Chapter	Section
1903.....	642.....	All
1904.....	155.....	All
1904.....	279.....	All
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1904.....	385.....	All
1904.....	438.....	All
1904.....	535.....	All
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1905.....	241.....	All
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1905.....	281.....	All
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1906.....	111.....	All
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1906.....	189.....	All
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1906.....	336.....	All
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1906.....	425.....	All
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1906.....	524.....	All
1906.....	532.....	All
1906.....	567.....	All
1906.....	699.....	All
1907.....	94.....	All
1907.....	121.....	All
1907.....	204.....	All

Laws of	Chapter	Section
1907.....	221.....	All
1907.....	323.....	All
1907.....	324.....	All
1907.....	340.....	All
1907.....	478.....	All
1907.....	550.....	All
1907.....	693.....	All
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1907.....	739.....	All
1908.....	43.....	All
1908.....	228.....	All
1908.....	295.....	All
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1908.....	307.....	All
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1908.....	312.....	All
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1908.....	437.....	All
1908.....	505.....	All

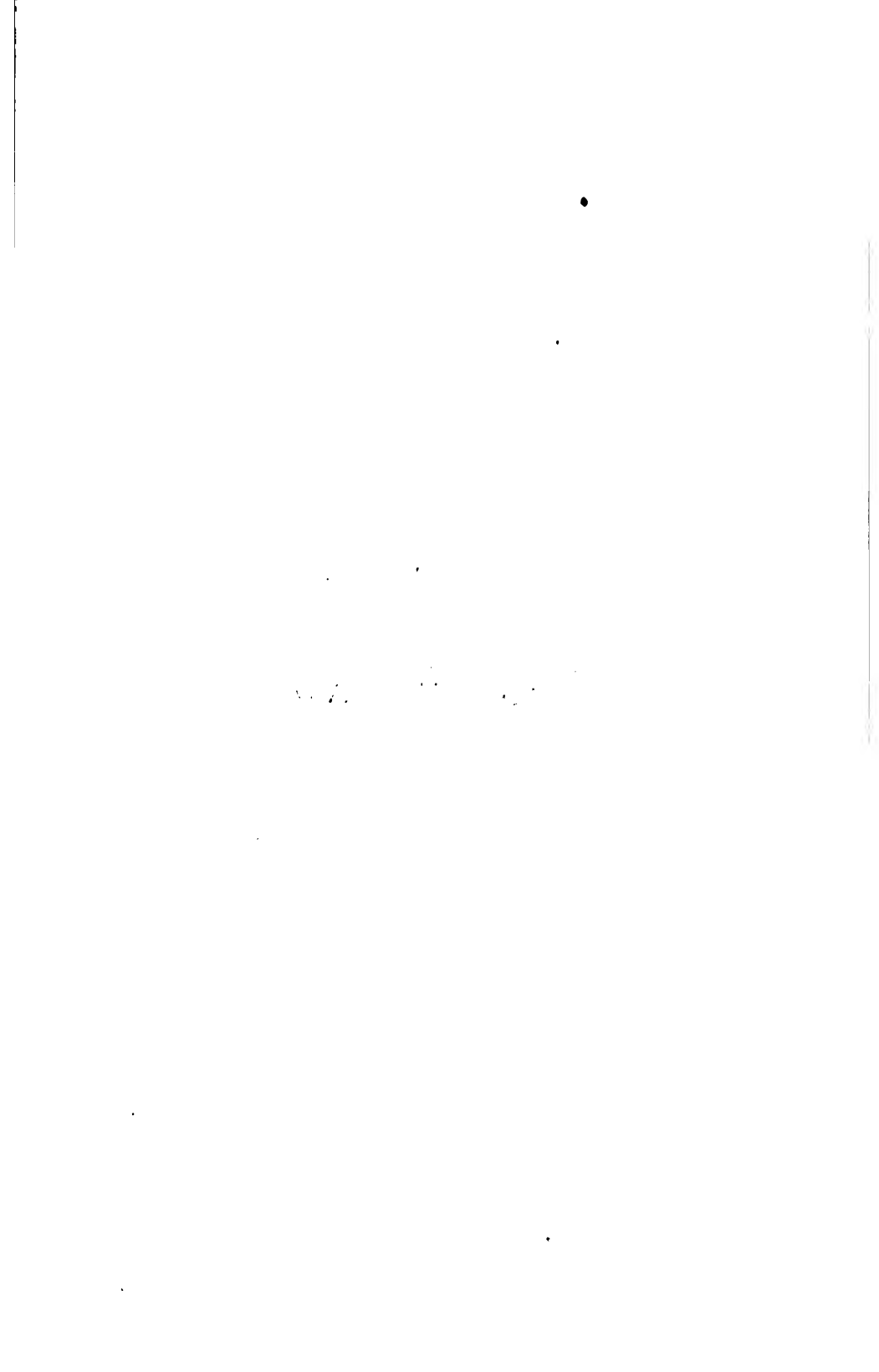
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PROVISIONS OF OTHER CONSOLIDATED LAWS
RELATING TO THE
SUBJECT OF TAXATION



COUNTY LAW

[723]



COUNTY LAW

ARTICLE 3

Boards of Supervisors

Section 16. Correction of assessments, and returning and refunding of illegal taxes.

§ 16. Correction of assessments, and returning and refunding of illegal taxes. Any such board may correct any manifest clerical or other error in any assessment or returns made by any one or more town officers to such board, or which may, or shall have properly come before such board for its action, confirmation or review; and cause to be refunded to any person the amount collected from him of any tax illegally or improperly assessed or levied, and upon the order of the county court, it shall refund any such tax. In raising the amount so refunded, or necessary to supply the deficiency caused by the correction of any error in such assessment, such board shall, in the same or next ensuing tax-levy, adjust and apportion such amount upon the property of the several towns and wards of the county as shall be just, taking into consideration the portion of the state, county, town and ward included therein, and the extent to which such town or ward has been benefited thereby. Such board shall ascertain, fix and determine the amount which any person or corporation is equitably entitled to receive back from any town for taxes paid while the boundary line between towns was in dispute and cause the same to be levied and collected.

ARTICLE 7

Dogs

Section 110. Tax on dogs.

- 111. Rate of taxation when not fixed by the board.
- 112. Owner to deliver description.
- 113. Tax, how collected.
- 114. Application of proceeds of tax and other moneys.
- 115. Collector's fees.
- 116. When payment of tax to be proved.
- 117. Liability of owners of dogs for injuries.
- 118. Duties and powers of fence viewers.
- 119. Certificate to be evidence.

Section 120. Duties of town board.

121. Tax to pay orders for sheep or angora goats killed.
122. When owners shall refund.
123. Dogs chasing sheep or angora goats to be killed.
124. Owner to kill dog after notice.
125. When justice may order dog killed.
126. Who deemed owner of dog.
127. Penalties, collection and application of.
128. Adoption by county of dog registration provisions.
129. Payment of fees; issue of tags; definition of dog.
130. Duties of assessors.
131. Duty of town clerk.
132. Penalties; actions therefor.
133. Seizure of dogs not tagged or registered.
134. Value to be recovered.
135. Disposition of registration fees and penalties.
136. Actions for injury or destruction of unregistered dogs.

§ 110. Tax on dogs. Each board of supervisors, except in counties having a population of eight hundred thousand or over, may fix and impose a tax on dogs within the several cities and towns in its county. The board of supervisors of any such county may fix or impose a tax upon dogs in any town therein at a different rate than that imposed upon dogs in other towns in such county, upon the written application of the town board of such town. Such application shall specify the rate of tax to be imposed in such town. Such taxes shall be assessed, collected and applied in the manner provided by sections one hundred and thirteen and one hundred and fourteen of this chapter. If they do not exercise the powers herein conferred, the following provisions, so far as they relate to the taxation of dogs and the manner of collecting the same, shall apply to such county and the towns therein. The provisions of sections one hundred and ten to one hundred and twenty-seven, both inclusive, shall not affect cities of the second class.

§ 111. Rate of taxation when not fixed by the board. Except in the county of Kings, the county of Westchester and the city of Buffalo, there shall be annually levied and collected the following tax on dogs over four months old: Upon every bitch owned or harbored by any one or more persons, or by any family, three dollars; upon every additional bitch owned or harbored by the same person or persons or family, five dollars; upon every dog other than a bitch owned or harbored by one or

more persons, or by any family, fifty cents; and upon every additional dog, other than a bitch, owned or harbored by the same person or persons or family, two dollars.

§ 112. Owner to deliver description. The owner and possessor of every dog liable to such tax, shall, whenever required by any assessor, deliver to him a written description of every such dog owned or possessed by him. For every neglect or refusal so to do, and for every false statement made in any description so furnished, he shall forfeit five dollars, to be recovered by the supervisor of the town.

§ 113. Tax, how collected. The assessors of every town, city or ward, shall annex to the assessment-roll of real and personal estate therein, made by them annually, the name of each and every person liable to the tax imposed thereby, together with the number of bitches and dogs for which such person is assessed, and return the same to the supervisors of their respective towns, cities or wards, to be laid by each supervisor before the board of supervisors, to be assessed and collected in the same manner as other state, county and town taxes are collected; and if any person duly assessed, shall refuse or neglect to pay the tax so assessed, within five days after demand thereof, it shall be lawful for any person, and it shall be the duty of the collector to kill the dog so taxed.

§ 114. Application of proceeds of tax and other moneys. The collector of each town shall pay over the taxes so collected to the supervisor of the town, and the moneys so collected and paid over shall, in each town, constitute a town fund for paying the damages arising in such town from dogs killing or injuring sheep or angora goats; and such moneys, or the balance thereof, which shall remain in the hands of the supervisor of any town for the period of one year, may, by a vote of the town board of any town, be appropriated for the purpose of building and repairing highways and bridges or for the payment of the contingent expenses of such town.

If such town fund applicable to the payment of such damages becomes exhausted and claims for damages are thereafter presented, the supervisor may certify the fact to the treasurer of any village in his town, in which a resolution of the board of supervisors is in force pursuant to the provisions of sections one hundred and twenty-eight to one hundred and thirty-six of this chapter, and shall thereupon be entitled to receive from said treasurer the amount of all such unpaid claims, or so much thereof as may then be in the hands of such treasurer applicable to such purposes and

accumulated since the close of the last preceding fiscal year of such village; and the moneys thus received by the supervisor shall be applied to the payment of such damages.

§ 115. Collector's fees. Each collector shall be allowed to retain a commission of ten dollars on every hundred dollars collected, and at that rate upon all sums collected by him pursuant to this article, and upon filing his affidavit of the fact with the supervisor, be entitled to retain, as a further compensation from the moneys collected by him, the sum of one dollar for every dog or bitch killed by him under the provisions of this article.

§ 116. When payment of tax to be proved. In any action brought for the killing of any dog, it shall be incumbent on the plaintiff in such action to prove that the tax imposed upon such dog, if any, by the provisions of this article, has been paid.

§ 117. Liability of owners of dogs for injuries. The owner or possessor of any dog that shall kill or wound any sheep or lambs, or angora goats or kids, shall be liable for the value of such sheep or lamb, or angora goat or kid, to the owner thereof, without proving notice to the owner or possessor of such dog, or knowledge by him that his dog was mischievous or disposed to kill sheep or angora goats.

§ 118. Duties and powers of fence viewers. The owner of any sheep or lambs, or angora goats or kids, that may be killed or injured by dogs, may apply to any two fence viewers of the town, village or city where such sheep or lambs, or angora goats or kids were killed or injured, who shall inquire into the matter, and examine witnesses in relation thereto, and if they shall be satisfied that the same were killed by dogs, and in no other way, they shall certify such fact, the number of sheep or angora goats killed, and the number injured, and the value of the sheep or angora goats killed or injured immediately previous to such killing or injury, the value of the sheep or angora goats after being so killed or injured, together with the amount of their fees.

§ 119. Certificate to be evidence. Such certificate shall be presumptive evidence of the facts therein contained, in any civil action or proceeding.

§ 120. Duties of town board. Such certificate shall be presented to the town board at its second annual meeting for audit; and if such board shall be satisfied by the oath of the person claiming such damages that he has not been able to discover the owner or possessor of the dog or dogs, by which such damage was done, or that he has failed to recover his damages of such owner or possessor, it shall give an order on the supervisor of the town

for the amount which it shall allow, who shall pay such order out of the funds arising from the provisions of this article.

§ 121. Tax to pay orders for sheep or angora goats killed. Whenever the amount of the orders for damages, given by the town board to the owners of sheep or angora goats killed or injured by dogs, shall exceed the amount of the dog fund in the hands of the supervisor of such town, the town board may, in its discretion, add to the accounts of such town, the amount of such orders then due and unpaid, but the amount so added shall not exceed the sum of three hundred dollars in any one year.

§ 122. When owner shall refund. If, after receiving the amount of such damages from the supervisor, the owner of the sheep or angora goats so killed or injured shall receive or recover the value or any part thereof, from the owner or possessor of the dog or dogs doing the damage, he shall repay to the supervisor the sum so recovered. In case of his refusal or neglect, the supervisor shall bring an action therefor against him in the name of the town, which sum, when received, shall be returned to the dog fund of the town.

§ 123. Dogs chasing sheep or angora goats to be killed. Any person may kill any dog which he shall see wrongfully chasing, worrying or wounding any sheep or angora goats.

§ 124. Owner to kill dog after notice. The owner or possessor of every dog, to whom notice shall be given of any injury done by his dog to any sheep or angora goat, or of his dog having chased or worried any sheep or angora goat, shall, within forty-eight hours after such notice, cause such dog to be killed; for every neglect so to do, he shall forfeit two dollars and fifty cents, and the further sum of one dollar and twenty-five cents for every forty-eight hours thereafter, until his dog shall be killed, unless it shall satisfactorily appear to the court before which an action shall be brought for the recovery of the said penalties, that it was not in the power of such owner or possessor to kill such dog.

§ 125. When justice may order dog killed. If any dog shall attack any person peaceably traveling on any highway, or his horse or team, or any domestic animal peaceably traveling on any highway in charge of any such person, and complaint thereof be made to a justice of the peace, such justice shall inquire into the complaint, and if satisfied of its truth, and that such dog is dangerous, he shall order the owner or possessor of such dog to kill him immediately. The owner or possessor of any dog, who shall refuse or neglect to kill him within forty-eight hours after having received such order, shall forfeit the sum of two dollars and

fifty cents, and the further sum of one dollar and twenty-five cents for every forty-eight hours thereafter, until such dog is killed.

§ 126. Who deemed owner of dog. Every person in possession of any dog, or who shall suffer any dog to remain about his house for the space of twenty days, previous to the assessment of a tax, or previous to any injury, chasing or worrying of sheep or angora goats, or any such attack made by a dog, shall be deemed the owner of the dog for all the purposes of this article.

§ 127. Penalties, collection and application of. The penalties imposed by this article for failure to kill dogs as prescribed therein shall be collected by the supervisor of the town where they are incurred, upon complaint being made to him of such failure, in the manner provided by the town law for the recovery of penalties given by law to a town for its use. Such penalties when so collected shall be paid into the town fund provided by this article for the payment of damages incurred by dogs killing sheep or angora goats in such town.

§ 128. Adoption by county of dog registration provisions. The board of supervisors of any county may, by resolution adopted at an annual meeting, determine that the provisions of sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article shall apply to such county, or to any specified town or village therein, after a date to be designated in such resolution, which date shall be subsequent to the last publication of the resolution as herein required, but no such resolution shall be adopted affecting any town or village in such county separately, except upon the written application of the town board of such town or the trustees of such village. Such resolution shall also prescribe the annual registration fee to be paid within such county, or within the several towns or villages specially affected by it, for every dog over four months old. A certified copy of such resolution shall be filed in the offices of the secretary of state and of the county clerk of such county, and also in the office of the clerk of the town or village affected by any such resolution if it relates to a single town or village; and such resolution, together with sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article, shall be published once in each week for six successive weeks in at least two newspapers published in the county to be designated by the board of supervisors, one of which shall be a newspaper published in the town or village specially affected, if such resolution relates to a single town or village and there be a newspaper published therein. After the date specified in such resolution, which

shall be subsequent to such publication, no taxes upon dogs shall be assessed in any town or village in such county affected by such resolution, and the board of supervisors may at any subsequent meeting thereof prescribe a different annual registration fee, but must publish such change at least once each week for three successive weeks in at least two newspapers to be designated by the board of supervisors, but such registration fee must be uniform in any one year in all the towns and villages of the county to which such sections of this article are then applicable. The board of supervisors of such county may thereafter, by resolution adopted, filed and published in like manner, determine that the provisions of such sections shall not apply to such county, or to any separate town or village therein to which such provisions have been made to apply as aforesaid, and after the date specified in such resolution the provisions of law for assessment and collection of taxes on dogs shall apply to such county or to any separate town or village affected by the resolution last above mentioned, as if the resolution applying such sections had not been adopted.

When a resolution is in force which applies such sections to any town and to any village therein, separately, it shall be deemed to mean that the said sections apply, in respect to such town, to that portion thereof only which is outside of the corporate limits of such village and to the dogs owned or harbored in such outside territory. None of the provisions of this or of the ensuing sections of this article shall apply to any village situate in two or more counties, or to any village in two or more towns, unless a resolution is in force which applies such sections to all parts of the towns in which such villages are situate.

§ 129. Payment of fees; issue of tags; definition of dog. Within thirty days after the date specified in any such resolution making sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article applicable to any county or to some specified town or village, every person resident within a town or village to which such resolution applies, owning or harboring a dog over four months old shall pay to the town clerk of the town or the clerk of the village in which he resides the registration fee prescribed by such resolution; and every person who shall thereafter acquire or harbor such a dog for which such registration fee has not been paid shall pay such fee within ten days after acquiring or harboring the same. A fee so paid shall entitle such dog to registration until the thirty-first day of December following such payment; and thereafter on or before the tenth day of January in each year a like fee shall be paid by a person owning or harboring such dog.

Upon the receipt thereof, the town or village clerk, as the case may be, shall enter in a book kept for that purpose the name of such owner or person, a description of such dog, and the date of the payment of the registration fee; and shall furnish for the use of such dog a suitable metallic tag stamped with the year of issuance and with a number corresponding with the registration number of such dog. Such tag shall be worn by such dog at all times during the year for which the registration fee shall be so paid. The town or village clerk, as the case may be, shall furnish a duplicate of such tag, whenever the same shall be lost, upon payment of the cost thereof. The expense of procuring such tags shall be paid in the same manner as other town or village charges, respectively, from the moneys received from the registration fees. The term "dog," as used in sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article, includes bitch.

§ 130. Duties of assessors. The assessors of each town in such county shall annually, at the time of the completion of their assessment-rolls as provided by law, make a list containing the name of every person resident within their town liable to pay a registration fee for dogs as provided by section one hundred and twenty-nine of this article, together with the number of dogs owned or harbored by such person, and forthwith deliver such list signed by them to the town clerk.

If a resolution of the board of supervisors is separately in force in any village providing for a registration of dogs therein, then the assessors or assessing officers of such village shall in like manner file with the village clerk a like list of the dogs owned or harbored by the residents thereof.

§ 131. Duty of town clerk. The clerk of each town or village wherein said resolution is applicable, in such county, when he shall be informed by such list or otherwise that there is any dog which has not been registered, shall forthwith bring an action as prescribed in the next section against the owner of such dog or the person harboring the same, or he shall forthwith give written notice to any constable of the town, or if in a village then to any policeman or other peace officer thereof, requiring him to take such dog into his possession, and dispose of the same as prescribed in section one hundred and thirty-three of this article.

§ 132. Penalties; actions therefor. Every person liable to pay a registration fee for a dog who shall fail to pay the same as herein provided, or who shall knowingly permit any dog, owned or harbored by him, to be at large without wearing a tag issued by the town or village clerk, shall forfeit the sum of five dollars, to be

recovered in an action brought before a justice of the peace of the town wherein the person owning or harboring such dog may be, in the name of the town or village in which such dog is required to be registered, upon the complaint of the town or village clerk, respectively, as the case may be; and the justice before whom a judgment for such penalty is recovered shall direct, in the execution issued upon such judgment, that, in case of the failure to collect the whole of such judgment besides costs, the dog for which such registration fee has not been so paid, or which has been so permitted to be at large, shall be taken into the possession of the constable receiving such execution and forthwith killed by shooting, and thereupon it shall be the duty of such constable to take such dog into his possession and forthwith kill the same. A judgment so recovered shall not constitute a bar to a further action to recover such penalty brought subsequent to the recovery of such judgment so long as such violation shall continue, nor shall the recovery or collection of such judgment exempt the person against whom the same is recovered from a compliance with any provision of sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article.

§ 133. Seizure of dogs not tagged or registered.

Each constable in such county where such resolution shall be made applicable to the whole county and each constable in the town or policeman or peace officer in the village to which such resolution shall be made applicable, where such resolution shall be made applicable to one or more towns or villages only, shall, after the expiration of such thirty days from the date specified in such resolution, seize and keep in his possession, until disposed of as herein provided, every dog running at large in his county, town or village, respectively, and not wearing such tag, and every dog of which he shall be informed by the clerk of his town or village by written notice. He shall forthwith post a notice in a conspicuous place in the office of the town clerk, or clerk of the village, as the case may be, containing a description of the dog so seized, and a statement of the time of seizure thereof, and that the said dog will be killed at the end of seventy-two hours from the time of posting such notice, stating the hour of such posting, unless the same is registered and the fee for seizing the same as herein provided is paid within such time, and shall also serve a copy of the notice so posted, at least forty-eight hours before such dog shall be killed, upon the owner or person harboring such dog, provided that he be known to such constable, policeman or peace officer, or can with reasonable diligence be ascertained by him within said county, personally or by leaving the same at his last known place of resi-

dence with a person of suitable age and discretion. Such officer shall at the end of seventy-two hours from the time of posting and after so serving such notice kill such dog by shooting, unless the same shall, before the expiration of that time, be registered and a tag procured for the same as provided in section one hundred and twenty-nine, and in addition thereto, the sum of two dollars be paid to such officer for his fees, in which case such dog shall be released. Every officer shall be entitled to receive a fee of one dollar for each dog seized and killed by him under the provisions of this section or of section one hundred and thirty-two of this article, to be paid as other town charges are paid from moneys received from registration fees.

§ 134. Value to be recovered. The value of any dog destroyed by any constable except as herein provided may be recovered by the owner of such dog from either such constable or the town wherein such dog is destroyed.

§ 135. Disposition of registration fees and penalties. The town clerk shall at the end of every calendar month pay to the supervisor all fees received by him during such month for the registration of dogs and bitches under this article, less the sum of twenty-five cents for each dog and bitch registered, which may be retained by him as his fee therefor. Any village clerk receiving such fees or the proceeds of penalties provided for by this chapter shall pay over the same monthly, less such registration fees, to the village treasurer, and the latter shall retain the same in a separate fund until the close of the fiscal year of such village, excepting that he shall, from time to time, pay therefrom to the supervisor of the town in which such village is located any portion thereof which the supervisor certifies to be needed for satisfying claims for the killing or injuring of sheep in such town after the other moneys in the hands of the supervisor, applicable to such purposes, have been exhausted. Any part of such fund in the hands of a village clerk and treasurer not so paid out and remaining in their hands at the close of such fiscal year shall belong to the village and may be applied to such village purpose as the trustees thereof may direct. A justice of the peace before whom a penalty is recovered as provided in section one hundred and thirty-two of this article, if the complaint was made by a town clerk, shall forthwith pay one-half thereof, when collected, to the supervisor, and one-half to the town clerk for his fees in making the complaint in the action in which such penalty is recovered. The money paid to the supervisor pursuant to this section on account of registration fees and penalties, or paid to him by any village clerk under the provisions of this section, shall, except as

otherwise provided herein, be applied for the same purposes as provided by law with respect to taxes collected upon dogs. If the complaint in any action for such penalty was made by a village clerk, then the whole of such penalty shall be paid to such clerk to be thereafter applied as hereinabove in this section provided.

§ 136. Actions for injury or destruction of unregistered dogs. No person shall hereafter maintain an action for an injury to or the destruction of any dog, unless it shall affirmatively appear that such dog has been duly registered as provided by section one hundred and twenty-nine of this article. Nothing in sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, shall apply to an incorporated city of the state.

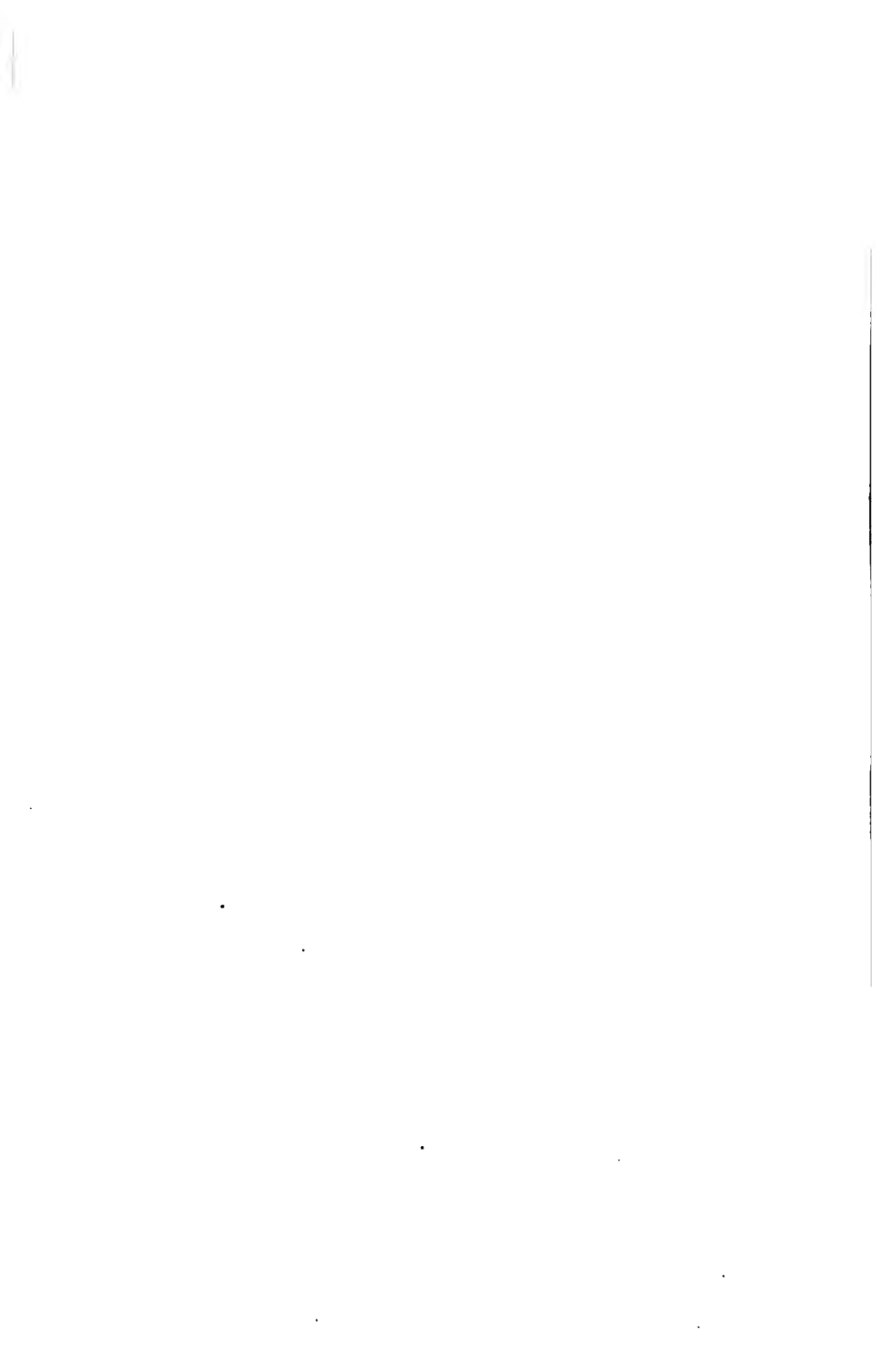
ARTICLE 8

County Treasurers

§ 150. Extension of time for the collection of taxes. The county treasurer may extend the time for the collection of taxes in any town or ward, but no extension shall be permitted until the collector of taxes of the town, city or ward in which such extension shall be asked shall pay over to the county treasurer all the taxes collected by him, and renew his undertaking as the supervisor of his town shall approve, and furnish evidence by his oath, and other competent testimony, if any, as such treasurer shall require, that he has been unable, for cause stated, to collect all the taxes within the time required by his warrant; but such extension shall not in any case be made beyond the first day of April in any year, unless ninety per centum of such taxes shall have been collected and paid over to him.

EDUCATION LAW

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EDUCATION LAW

ARTICLE 15

Assessment and Collection of Taxes

- Section 380. Assessment of taxes.
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383. Power of trustees to determine values.
384. Equalization within joint districts.
385. Assessment of vacant land.
386. Assessment for school purposes of certain state lands in town of Dannemora.
387. Assessment for school purposes of certain state lands in town of Wawarsing.
- 387a. Assessment for school purposes of state lands in Rockland county.
388. Persons working land on shares and vendees in possession liable to taxation.
389. Liability of property of certain absentee owners.
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399. Notice to railroad companies of assessment and tax.
400. Payment of tax by railroad company to county treasurer.
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406. Certification by trustees of collector's return.
407. Payment of unpaid taxes from county treasury.
408. Levy by supervisors of unpaid taxes.
409. Payment before levy.
410. Proceedings for collection same as of county taxes.
411. Filing tax-list and warrant with town clerk.

§ 380. Assessment of taxes. Within thirty days after a tax shall have been voted by a district meeting, the trustees shall assess it, and make out the tax-list therefor, and annex thereto their warrant for its collection. But they may at the same time assess two or more taxes so voted, and any taxes they are authorized to raise without such vote, and make out one tax-list and one warrant for the collection of the whole. They shall also prefix to their tax-list a heading showing for what purpose the different items of the tax are levied.

§ 381. Property to be assessed. School district taxes shall be apportioned by the trustees upon all real estate within the boundaries of the district which shall not be by law exempt from taxation, and such property shall be assessed to the person or corporation owning or possessing the same at the time such tax-list shall be made out. Unoccupied real estate shall be assessed as nonresident, and a description thereof shall be entered in the tax-list. The trustees shall also apportion the district taxes upon all persons residing in the district, and upon all corporations liable to taxation therein, for the personal estate owned by them and liable to taxation. [As amended by L. 1909, ch. 415.]

§ 382. Ascertainment of valuations. The valuations of taxable property shall be ascertained, so far as possible, from the last assessment-roll of the town, after revision by the assessors; and no person shall be entitled to any reduction in the valuation of such property, as so ascertained, unless he shall give notice of his claim to such reduction in writing to the trustees of the district before the tax-list shall be made out.

§ 383. Power of trustees to determine values. Where such reduction shall be duly claimed and where the valuation of taxable property can not be ascertained from the last assessment-roll of the town, or where a lot partly in two or more school districts is assessed as one lot on the last assessment-roll of the town, or where the valuation of such property shall have increased or diminished, since the last assessment-roll of the town, or an error, mistake or omission on the part of the town assessors shall have been made in the description or valuation of taxable property, the trustees shall ascertain the true value of the property to be taxed from the best evidence in their power, giving notice to the persons interested, and proceeding in the same manner as the town assessors are required by law to proceed in the valuation of taxable property, the hearing of grievances, and the revision of the town assessment-roll. [As amended by L. 1909, Ch. 415.]

§ 384. Equalization within joint districts. When a district embraces parts of more than one town, it shall be the duty of the supervisors of such towns so in part embraced and they are hereby directed, upon receiving a written notice from the trustees of such district, or from three or more persons liable to pay taxes upon real estate therein, to meet at a time and place to be named in such notice, which time shall not be less than five or more than ten days from the service thereof, and a place within the bounds of the towns so in part embraced, and proceed to inquire and determine whether the valuation of real property upon the several assessment-rolls of said towns is substantially just, as compared with each other, so far as said districts are concerned, and if ascertained not to be so, they shall determine the relative proportion of taxes that ought to be assessed upon the real property of the parts of such district lying in different towns, and the trustees of such district shall thereupon assess the proportion of any tax thereafter to be raised, according to the determination of such supervisors, until new assessment-rolls of the town shall be perfected and filed, using the assessment-rolls of the several towns to distribute the said proportion among the persons liable to be assessed for the same. In cases when such supervisors shall be unable to agree, they shall summon a supervisor from some adjoining town, who shall unite in such inquiry, and the finding of a majority shall be the determination of such meeting. Such supervisors shall receive for their services three dollars per day for each day actually employed which shall be a town charge upon their respective towns.

§ 385. Assessment of vacant land. When any real estate within a district so liable to taxation shall not be occupied and improved by the owner, his servant or agent, and shall not be possessed by any tenant, the trustees of any district, at the time of making out any tax-list by which any tax shall be imposed thereon, shall make and insert in such tax-list a statement and description of every such lot, piece or parcel of land so owned by nonresidents therein, in the same manner as required by law from town assessors in making out the assessment-roll of their towns; and if any such lot is known to belong to an incorporated company liable to taxation in such district, the name of such company shall be specified, and the value of such lot or piece of land shall be set down opposite to such description, which value shall be the same that was affixed to such lot or piece of land in the last assessment-roll of the town; and if the same was not separately valued in such roll, then it shall be valued in proportion to the valuation which was affixed in the said assessment-roll to the whole tract of which such lot or piece shall be part.

§ 386. Assessment for school purposes of certain state lands in town of Dannemora. The board of education of union free school district number one, town of Dannemora, in the county of Clinton, shall hereafter assess the property owned by the state and situate within the boundaries of said district, exclusive of the improvements erected thereon by the state at the same valuation as other lands in said district are assessed, and the comptroller shall hereafter pay to the school authorities of such district the amount of taxes levied upon the land of the state for school purposes in such district by virtue of this section, out of any moneys hereafter appropriated by the legislature for the payment of assessments for local improvements on property owned by the state.

§ 387. Assessment for school purposes of certain state lands in town of Wawarsing. The local school authorities of union free school district number two of the town of Wawarsing, Ulster county, shall hereafter assess the lands owned by the state of New York and situate within the boundaries of said district, exclusive of the improvements, if any, erected thereon by the state, at the same valuation as similar lands of individuals in said district are assessed and the comptroller shall hereafter credit to the treasurer of Ulster county the amount of taxes levied upon the lands of the state therein for school purposes from taxes payable by said county treasurer each year to the state for state taxes levied and assessed upon the taxable property of the town of Wawarsing, and upon the adjustment of such taxes so made, the treasurer of the county of Ulster shall pay to the collector of taxes of said school district the amount of such taxes as allowed and so paid by the state; provided, however, that after a tax has been voted by a district meeting and the trustees have made the assessment and their tax-list therefor, such trustees shall, immediately, file in the office of the comptroller a duly verified copy of such tax-list, which in addition to the other matter now required by law shall state which and how much, if any, of the lands assessed are forest lands and which and how much, if any, are lands belonging to the state. The comptroller shall, within thirty days after the receipt of such list, and after hearing the trustees, if they or any of them so desire, correct or reduce any assessment of state lands which may be in his judgment an unfair proportion to the remaining assessment of land within the district, and shall in other respects approve the assessment and communicate such approval to the trustees. No such assessment of state lands shall be valid for any purpose until the amount of assessment is approved by the comptroller.

§ 387-a. Assessment for school purposes of state lands in Rockland county. The local school authorities of school districts in the county of Rockland shall hereafter assess the lands owned by the state of New York and situate within the boundaries of such districts, exclusive of the improvements, if any, erected thereon by the state, at the same valuation as similar lands of individuals in such district are assessed; and the comptroller shall hereafter credit to the treasurer of Rockland county the amount of taxes levied upon the lands of the state therein for school purposes from taxes payable by such county treasurer each year to the state for state taxes levied and assessed upon the taxable property of the towns in which such districts are located, and upon the adjustment of such taxes so made the treasurer of the county of Rockland shall pay to the collector of taxes of such school districts the amount of such taxes as allowed and so paid by the state; provided, however, that after a tax has been voted by a district meeting in a district in which there is land owned by the state and the trustees have made the assessment and their tax list therefor, such trustees shall immediately file in the office of the comptroller a duly verified copy of such tax list, which in addition to the other matters now required by law shall state which are lands belonging to the state. The comptroller shall within thirty days after the receipt of such list and after hearing the trustees, if they or any of them so desire, correct or reduce any assessment of state lands which may be in his judgment an unfair proportion to the remaining assessment of land within the district, and shall in other respects approve the assessment and communicate such approval to the trustees. No such assessment of state lands shall be valid for any purpose until the amount of the assessment is approved by the comptroller. [*Added by L. 1909, Ch. 263.*]

§ 388. Persons working land on shares and vendees in possession liable to taxation. Any person working land under a contract for a share of the produce of such land, shall be deemed the possessor, so far as to render him liable to taxation therefor, in the district where such land is situate, and any person in possession of real property under a contract for the purchase thereof shall be liable to taxation therefor in the district where such real property is situate.

§ 389. Liability of property of certain absentee owners. Every person owning or holding any real property within any school district, who shall improve and occupy the

same by his agent or servant, shall, in respect to the liability of such property to taxation, be considered a taxable inhabitant of such district, in the same manner as if he actually resided therein.

§ 390. Certain exemptions from tax for building school-house. Every taxable inhabitant of a district who shall have been, within four years, set off from any other district, without his consent, and shall within that period, have actually paid in such other district, under a lawful assessment therein, a district tax for building a school-house, shall be exempted by the trustees of the district where he shall reside, from the payment of any tax for building a school-house therein.

§ 391. Right of certain tenants to charge tax to landlord. Where any district tax, for the purpose of purchasing a site for a school-house, or for purchasing or building, keeping in repair, or furnishing such school-house with necessary fuel and appurtenances, shall be lawfully assessed, and paid by any person on account of any real property whereof he is only a tenant at will, or for three years, or for a less period of time, such tenant may charge the owner of such real estate with the amount of the tax so paid by him, unless some agreement to the contrary shall have been made by such tenant.

§ 392. Requisites and authority of collector's warrant. The warrant for the collection of a district tax shall be under the hands of the trustees, or a majority of them, with or without their seals; and it shall have the like force and effect as a warrant issued by a board of supervisors to a collector of taxes in the town; and the collector to whom it may be delivered for collection shall be thereby authorized and required to collect from every person in such tax-list named the sum set opposite to his name, or the amount due from any person specified therein, in the same manner that collectors are authorized to collect town and county taxes.

§ 393. Time for delivery of warrant to collector. A warrant for the collection of a tax voted by the district shall not be delivered to the collector until the thirty-first day after the tax was voted. A warrant for the collection of any tax not so voted may be delivered to the collector whenever the same is completed.

§ 394. Jurisdiction of collector. Any collector to whom any tax-list and warrant may be delivered for collection may execute the same in any other district or town in the same

county, or in any other county where the district is a joint district and composed of territory from adjoining counties, in the same manner and with the like authority as in the district in which the trustees issuing the said warrant may reside, and for the benefit of which said tax is intended to be collected; and the bond or sureties of any collector, given for the faithful performance of his official duties, are hereby declared and made liable for any moneys received or collected on any such tax-list and warrant.

§ 395. Renewals of warrants. If the sum of money, payable by any person named in such tax-list, shall not be paid by him or collected by such warrant within the time therein limited, it shall and may be lawful for the trustees to renew such warrant in respect to such delinquent person; and whenever more than one renewal of a warrant for the collection of any tax-list may become necessary in any district, the trustees may make such further renewal, with the written approval of the supervisor of any town in which a school-house of said district shall be located, to be indorsed upon such warrant.

§ 396. Amendment of tax-lists. Whenever the trustees of any school district shall discover any error in a tax-list made out by them, they may, with the approval and consent of the commissioner of education, after refunding any amount that may have been improperly collected on such tax-list, if the same shall be required by him, amend and correct such tax-list, as directed by the commissioner, in conformity to law.

§ 397. Collector's notice. The collector, on the receipt of a warrant for the collection of taxes, shall give notice to the taxpayers of the district by publicly posting written or printed, or partly written and partly printed notices in at least three public places in such district, one of which shall be on the outside of the front door of the school-house, stating that he has received such warrant and will receive all such taxes as may be voluntarily paid to him within thirty days from the time of posting said notice. Such collector shall also give a like notice, either personally or by mail, at least twenty days previous to the expiration of the thirty days aforesaid, to the ticket agent at the nearest station of any railroad corporation, or the president, secretary, general or division superintendent, or manager of any canal or pipe line, assessed for taxes upon the tax-list delivered to him with the aforesaid warrant, and where the amount of the tax is one dollar or more the collector shall also give a like notice to all nonresident taxpayers on said list whose residence or post-office address may be known to such collector, or may be ascertained by him

upon inquiry of the trustees and clerk of his district, and no school collector shall be entitled to recover from any railroad corporation, canal company or pipe line, or nonresident taxpayer more than one per centum fees on the taxes assessed against such corporation or nonresident, unless such notice shall have been given as aforesaid; and in case the whole amount of taxes shall not be so paid in, the collector shall forthwith proceed to collect the same.

§ 398. Collector's fees. The collector shall receive for his services on all sums paid in as aforesaid, one per centum, and upon all sums collected by him, after the expiration of the time mentioned, five per centum, except as hereinbefore provided; and in case a levy and sale shall be necessarily made by such collector, he shall be entitled to traveling fees, at the rate of ten cents per mile, to be computed from the school-house in such district.

§ 399. Notice to railroad companies of assessment and tax. It shall be the duty of the school collector in each school district in this state, except in the counties of New York, Kings and Cattaraugus, within five days after the receipt by such collector of any and every tax or assessment roll of his district, to prepare and deliver to the county treasurer of the county in which such district, or the greater part thereof, is situated, a statement showing the name of each railroad company appearing in said roll, the assessment against each of said companies for real and personal property respectively, and the tax against each of said companies. It shall thereupon be the duty of such county treasurer, immediately after the receipt by him of such statement from such school collector, to notify the ticket agent of any such railroad company assessed for taxes at the station nearest to the office of such county treasurer, personally or by mail, of the fact that such statement has been filed with him by such collector, at the same time specifying the amount of tax to be paid by such railroad company.

§ 400. Payment of tax by railroad company to county treasurer. Any railroad company heretofore organized, or which may hereafter be organized, under the laws of this state, may within thirty days after the receipt of such statement by such county treasurer, pay the amount of tax so levied or assessed against it in such district and in such statement mentioned and contained with one per centum fees thereon, to such county treasurer, who is hereby authorized and directed to receive such amount and to give proper receipt therefor.

§ 401. Duty of collector after failure of railroad company to pay within thirty days. In case any rail-

road company shall fail to pay such tax within said thirty days, it shall be the duty of such county treasurer to notify the collector of the school district in which such delinquent railroad company is assessed, of its failure to pay said tax, and upon receipt of such notice it shall be the duty of such collector to collect such unpaid tax in the manner now provided by law together with five per centum fees thereon; but no school collector shall collect by distress and sale any tax levied or assessed in his district upon the property of any railroad company until the receipt by him of such notice from the county treasurer.

§ 402. Payment of tax by county treasurer to collector. The several amounts of tax received by any county treasurer in this state, under the provisions of the last three sections, of and from railroad companies, shall be by such county treasurer placed to the credit of the school district for or on account of which the same was levied or assessed, and on demand paid over to the school collector thereof, and the one per centum fees received therewith shall be placed to the credit of, and on demand paid to, the school collector of such school district.

§ 403. Railroad company may pay collector. Nothing in the last four sections contained shall be construed to hinder, prevent or prohibit any railroad company from paying its school tax to the school collector direct, as provided by law.

§ 404. Trustees' right of action to recover tax. Whenever any sum of money payable by any person named in such tax-list, shall not be paid by such person, or collected by such warrant within the time therein limited, or the time limited by any renewal of such warrant; or in case the property assessed be real estate belonging to an incorporated company, and no goods or chattels can be found whereon to levy the tax, the trustees may sue for and recover the same in their name of office.

§ 405. Collector's return of unpaid taxes. If any tax on real estate placed upon the tax-list and duly delivered to the collector, or the taxes upon nonresident stockholders in banking associations organized under the laws of congress, shall be unpaid at the time the collector is required by law to return his warrant, he shall deliver to the trustees of the district an account of the taxes remaining due, containing a description of the lands upon which such taxes were unpaid as the same were placed upon the tax-list together with the amount of the tax so assessed, and upon making oath before any justice of the peace or judge of a court of record, notary public or any other officer authorized to administer oaths, that the taxes mentioned in any such account

remain unpaid, and that, after diligent efforts, he has been unable to collect the same, he shall be credited by said trustees with the amount thereof.

§ 406. Certification by trustees of collector's return. Upon receiving any such account from the collector, the trustees shall compare it with the original tax-list, and if they find it to be a true transcript they shall add to such account their certificate to the effect that they have compared it with the original tax-list and found it to be correct, and shall immediately transmit the account, affidavit and certificate to the treasurer of the county.

§ 407. Payment of unpaid taxes from county treasury. Out of any moneys in the county treasury, raised for contingent expenses, or for the purpose of paying the amount of the taxes so returned unpaid, the treasurer shall pay to the collector the amount of the taxes so returned as unpaid, with one per centum of the amount in addition thereto, for the compensation of such collector, and if there are no moneys in the treasury applicable to such purpose, the board of supervisors, at the time of levying said unpaid taxes, as provided in the next section, shall pay to the collector of the school district the amount thereof, with said addition thereto, by voucher or draft on the county treasurer, in the same manner as other county charges are paid, and the collector shall be again charged therewith by the trustees.

§ 408. Levy by supervisors of unpaid taxes. Such account, affidavit and certificate shall be laid by the county treasurer before the board of supervisors of the county, who shall cause the amount of such unpaid taxes, with seven per centum of the amount in addition thereto, to be levied upon the lands upon which the same were imposed; and if imposed upon the lands of any incorporated company, then upon such company; and when collected the same shall be returned to the county treasurer to reimburse the amount so advanced, with the expenses of collection.

§ 409. Payment before levy. Any person whose lands are included in any such account may pay the tax assessed thereon, with five per centum added thereto, to the county treasurer, at any time before the board of supervisors shall have directed the same to be levied.

§ 410. Proceedings for collection same as of county taxes. The same proceedings in all respects shall be had for the collection of the amount so directed to be raised by the board of supervisors as are provided by law in relation to the county taxes; and, upon a similar account, as in the case of county taxes of the

arrears thereof uncollected, being transmitted by the county treasurer to the comptroller, the same shall be paid on his warrant to the treasurer of the county advancing the same; and the amount so assumed by the state shall be collected for its benefit, in the manner prescribed by law in respect to the arrears of county taxes upon land of nonresidents; or if any part of the amount so assumed consisted of a tax upon any incorporated company, the same proceedings may also be had for the collection thereof as provided by law in respect to the county taxes assessed upon such company.

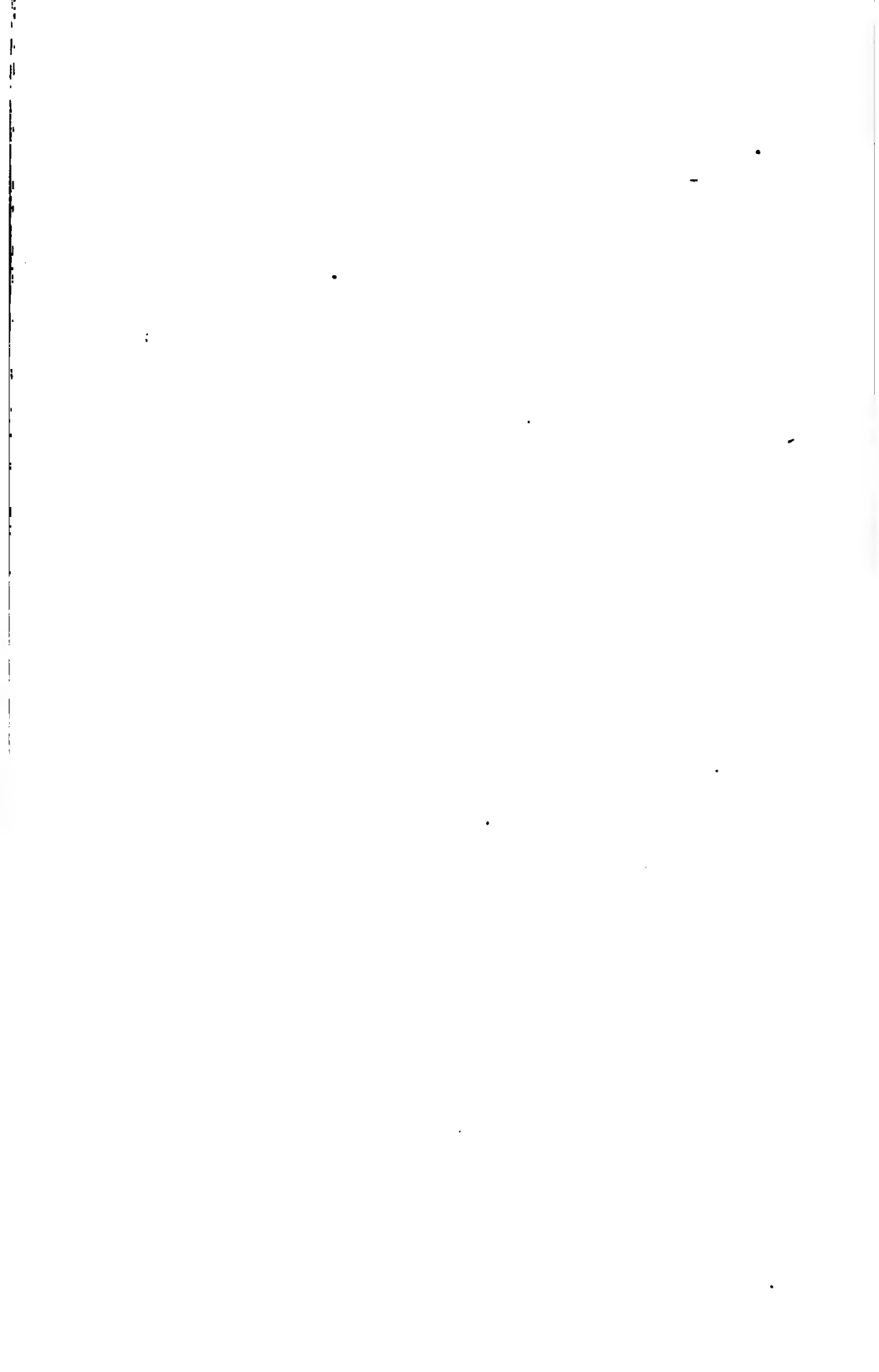
§ 411. Filing tax-list and warrant with town clerk.

Within fifteen days after any tax-list and warrant shall have been returned by a collector to the trustees of any school district, the trustees shall deliver the same to the town clerk of the town in which the collector resides, and said town clerk shall file the same in his office.



HIGHWAY LAW

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HIGHWAY LAW

ARTICLE 4

Town Superintendents; General Powers and Duties

Section 78. Adoption of labor system for removing snow.

79. Assessment of labor for removal of snow.

80. Lists of persons assessed for removal of snow.

81. Appeals by nonresident; certain assessments to be separate; tenant may deduct assessment.

§ 78. Adoption of labor system for removing snow.

The board of supervisors of any county may, by resolution, determine that no money shall be raised in the towns of such county for the removal of obstructions in the highways caused by snow, and that such obstructions shall be removed by the labor of persons and corporations liable to assessment in such town for highway taxes. If such resolution shall be adopted by the board of supervisors of any county, no money shall be raised in the towns of such county for the removal of obstructions in the highways caused by snow, but such obstructions shall be removed in the manner provided by the succeeding sections of this article. [Added by L. 1909, ch. 488.]

§ 79. Assessment of labor for removal of snow. The town superintendent of a town in a county the board of supervisors of which has adopted a resolution pursuant to the last preceding section shall annually on or before November fifteenth divide the town into a convenient number of highway districts and file a description thereof in the office of the town clerk, and before such date shall make an estimate giving the probable number of days' labor needed during the following year for the removal of obstructions caused by snow in the highways and for the prevention of such obstructions and shall assess one day's labor upon each male inhabitant of the town above the age of twenty-one years, excepting honorably discharged soldiers and sailors who lost an arm or a leg in the military or naval service of the United States, or who are unable to perform manual labor by reason of injuries received or disabilities incurred in such service, members of any fire company formed or created pursuant to any statute, and situated within such town, persons seventy years of age or over, clergymen and priests of every denomination, paupers, idiots and lunatics. The balance of such estimated number of days shall be apportioned and assessed upon the estate, real and personal, of every in-

habitant of the town, including corporations liable to taxation therein, as the same shall appear by the last assessment roll of the town, and upon each parcel or tract of land owned by nonresidents, excepting such as are occupied by an inhabitant of the town, which shall be assessed to the occupant. The assessment of labor for personal property must be in the district in which the owner resides, and real property in the district where it is situated, except that the assessment of labor upon the property of corporations may be in any district or districts of the town, and such labor may be worked out or commuted for as if the corporation were an inhabitant of the district; but the real property within an incorporated city or village exempted from the jurisdiction of the town superintendent, and personal property of an inhabitant thereof, shall not be assessed for such labor by the town superintendent. Whenever the assessors of any town shall have omitted to assess any inhabitant, corporation or property therein, the town superintendent shall assess the same, and apportion the labor as above provided. [Added by L. 1909, ch. 488.]

§ 80. Lists of persons assessed for removal of snow.

A copy of the lists of persons and corporations assessed shall be prepared by the town superintendent and filed in the office of the town clerk. The town superintendent may at any time file in the office of the town clerk a supplemental list containing the names of persons or corporations omitted from the original list, and the names of new inhabitants, and shall assess them in proportion to their real and personal estate as others assessed by him on such list. [Added by L. 1909, ch. 488.]

§ 81. Appeals by nonresident; certain assessments to be separate; tenant may deduct assessment.

Whenever any nonresident owner of unoccupied land shall conceive himself aggrieved by any such assessment of any town superintendent, such owner or his agent, may, within thirty days after such list has been filed in the office of the town clerk, appeal to the county judge of the county in which such land is situated, who shall within twenty days thereafter hear and decide such appeal, the owner or agent giving notice to the town superintendent of the time of the hearing before the judge, and his decision thereupon shall be final and conclusive. Whenever the town superintendent shall assess the occupant for any land not owned by such occupant, he shall distinguish in his assessment list the amount charged upon such list, from the personal tax, if any, of the occupant thereof; but when any such land shall be assessed in the name of the occupant, the owner thereof shall not be assessed during the same year on account of the same land. Whenever any tenant of any land,

for a less term than twenty-five years, shall be assessed to work on the highways for such land, and shall actually perform such work or commute therefor, he shall be entitled to a deduction from the rent due or to become due from him for such land, equal to the full amount of such assessment, estimating the same at the rate of one dollar per day, unless otherwise provided for by agreement between the tenant and his landlord. Whenever the highways in any district are obstructed by snow, the town superintendent shall immediately call upon the persons and corporations in such district assessed for labor in pursuance of the preceding sections to assist in removing such obstruction, and shall credit such persons or corporations with the days' labor so performed. If any persons, corporations or occupants of land owned by nonresidents so called out neglect or refuse to appear at the place designated by the town superintendent, or to commute at a dollar a day within twenty-four hours after due notice, the town superintendent shall cause the obstruction to be immediately removed and on or before September first of each year, or at such other time as the board of supervisors may by resolution prescribe, make out a list of all persons, corporations or occupants of lands owned by nonresidents who shall fail to work out such labor or commute therefor, with the number of days not worked out or commuted for by each, charging for each day in such list at the rate of one dollar and fifty cents per day, verified to the effect that such persons, corporations or occupants of lands owned by nonresidents have been notified to appear and perform such labor or commute therefor, and that the same has not been performed or commuted. Such list shall be certified by the town superintendent of such town to the town board and by such town board to the board of supervisors, and the amount of such arrearages shall be levied by such board of supervisors against and collected from the real or personal estate of such persons and corporations and from the real estate owned by nonresidents specified in such list, to be collected by the collectors of the several towns in the same manner that other town taxes are collected, and shall order the same when collected to be paid over to the town superintendent of the town to be by him applied toward the improvement of the highways of the town. No persons or corporations shall be allowed any sum for highway labor performed in removing obstructions caused by snow, unless authorized or directed by the town superintendent to perform such labor. [Added by L. 1909, ch. 488.]

ARTICLE 5**Highway Moneys; State Aid.**

- Section 90. Estimate of expenditures for highways and bridges.
91. Duties of town board in respect to estimates; levy of taxes.
92. Additional tax.
93. Extraordinary repairs of highways and bridges.
94. Limitations of amounts to be raised.
95. Submission of propositions at town meetings.
96. Borrowing money in anticipation of taxes.
97. Towns may borrow money for bridge and highway purposes.
98. Issue and sale of town bonds.
99. Assessment of village property.
100. Statement by clerk of board of supervisors.
101. Amount of state aid.
102. Mileage and assessed valuation.
103. Payment and distribution of state money.
104. Custody of highway moneys; undertaking of supervisor.
105. Expenditures for repairs and improvement of highways.
106. Expenditures for bridges and other highway purposes.
107. Reports of supervisor as to highway moneys.
108. Highway accounts; forms and blanks.
109. Duty of town clerk.
110. Compensation of supervisor and town clerk.
111. Additional expenditure for improvement, repair and maintenance of town highways.

§ 90. Estimate of expenditures for highways and bridges. The town superintendent shall annually, on or before the thirty-first day of October, make a written statement in respect to the amount of money which should be raised by tax in the town for the ensuing year, beginning on said first day of November, for the purposes therein set forth, which shall be filed with the town clerk. Such statement shall specify:

1. The amount of money necessary to be levied and collected for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet. Such amount shall not be less than an amount which when added to the amount of money to be received from the state, under the pro-

vision of section one hundred and one, will equal thirty dollars for each mile of highways within the town, outside the limits of incorporated villages, except that no town having an assessed valuation of three thousand seven hundred and fifty dollars or less per mile outside of incorporated villages shall be required to levy and collect a tax under this subdivision in excess of four dollars on each thousand dollars of assessed valuation.

2. The amount of money necessary to be levied and collected for the repair and construction of bridges, having a span of five feet or more.

3. The amount of money necessary to be levied and collected for the purchase, repair and custody of stone crushers, steam rollers, traction engines, road machines for grading and scraping, tools and implements.

4. The amount of money necessary to be levied and collected for the removal of obstructions caused by snow and for other miscellaneous purposes.

The amounts specified in such statement shall not exceed the limitations prescribed in section ninety-four. If the town superintendent is of the opinion that an amount in excess of the limitations therein prescribed be raised by tax, he shall include in his statement his reasons therefor in detail.

§ 91. Duties of town board in respect to estimates; levy of taxes. The town board, at its meeting held on the Thursday succeeding general election day in each year, shall consider the estimates contained in such statement. It may, by a majority vote of the members thereof, approve such statement, or increase or reduce the amount of any of the estimates contained therein, subject to the limitations prescribed in section ninety-four. The statement, as thus approved, increased or reduced shall be signed in duplicate by a majority of the members of the town board, one of which shall be filed in the office of the town clerk, and the other shall be delivered to the supervisor. The town clerk shall make and transmit a copy of such statement to the commission. The supervisor shall present such statement to the board of supervisors and such board shall cause the amounts contained therein, subject to the limitation requiring a vote of the electors as hereafter provided, to be assessed, levied and collected in such town in the same manner as other town charges, and such amounts shall be expended for the purposes specified in such statement. The warrant for the collection of taxes in such town shall direct the payment of the money so collected to the supervisor of the town, to be held by him and paid out for the purposes specified in such statement, as provided in this chapter.

§ 92. Additional tax. Whenever the town superintendent and the town board shall determine that the sum of one thousand dollars will be insufficient to pay the expenses actually necessary for the removal of obstructions caused by snow and the prevention of such obstructions, and whenever they shall determine that the amounts levied and collected for any of the purposes mentioned in the statement presented to the board of supervisors, as provided in the preceding section, are insufficient to pay the expenses necessarily incurred for any of the purposes therein specified they may cause a vote to be taken by ballot at a biennial town meeting or at a special town meeting duly called therefor, authorizing such additional sum to be raised as they may deem necessary for such purpose, not exceeding one-third of one per centum upon the taxable property of the town as shown by the last assessment-roll thereof.

§ 93. Extraordinary repairs of highways and bridges. If any highway or bridge shall at any time be damaged or destroyed by the elements or otherwise, or become unsafe for public use and travel, or if any bridge be condemned by the commission, as provided in this chapter, the town superintendent shall cause the same to be immediately repaired or rebuilt, with the approval of the town board. Such highway or bridge shall be so repaired or rebuilt in accordance with the directions or the plans and specifications prepared or approved by the district or county superintendent; except if the bridge to be repaired or rebuilt is one which has been condemned by the commission, as provided in this chapter, the same shall be repaired or rebuilt in accordance with plans and specifications to be prepared or approved by the commission. If the expense of repairing or rebuilding a bridge hereunder shall exceed five hundred dollars, it shall be done under a written contract therefor, which must be approved by the town board. The town clerk shall prepare a statement showing the probable cost of improving, repairing or rebuilding such highway or bridge, which statement shall be signed in duplicate by a majority of the members of the town board, one of which duplicates shall be filed with the town clerk and one be delivered to the supervisor. The town clerk shall make a copy of such statement and transmit the same to the commission. The supervisor shall present such statement to the board of supervisors, who shall cause the amount contained in such statement to be assessed, levied and collected in the same manner as amounts levied and collected for other highway and bridge purposes, as provided by law. The amount so raised shall be paid to the supervisor to be expended for the purposes specified in such statement.

§ 94. Limitations of amounts to be raised. The amounts to be raised by tax upon the vote of a town board, as provided in this article, shall be subject to the following limitations:

1. The amount to be levied and collected in each year for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet, shall not be less than the amount prescribed under subdivision one of section ninety.

2. Not more than fifteen hundred dollars shall be levied and collected in any one year in any town for the repair and construction of a bridge unless duly authorized by vote of a town meeting.

3. Not more than five hundred dollars shall be levied and collected in any one year in any town for the purchase or repair of stone crushers, steam rollers, traction engines or road machines for grading and scraping, tools and implements, unless duly authorized by the vote of a town meeting.

4. Not more than fifteen hundred dollars shall be levied and collected in any one year in any town for the repair or construction of any highway or bridge which has been damaged or destroyed as provided in section ninety-three or which has been condemned by the commission as provided in this chapter, unless duly authorized by a vote of a town meeting.

§ 95. Submission of propositions at town meetings.

A proposition to authorize the levy and collection of an amount greater than that specified in the preceding section for any of the purposes therein mentioned may be submitted upon the written application of twenty-five taxpayers upon the last town assessment-roll or by a majority of the members of the town board, at a biennial town meeting or a special town meeting duly called as provided by law. The provisions of the town law relating to the submission of town propositions at a biennial or special town meeting shall apply to the submission of such propositions. If such proposition be adopted the town board shall include in the estimates contained in the next statement submitted by it to the board of supervisors, as provided in section ninety-one, the amounts authorized to be raised by such proposition for the purposes therein stated, and thereupon such amounts shall be levied and collected, and paid to the supervisor, to be expended by him as directed by such proposition.

§ 96. Borrowing money in anticipation of taxes.

The supervisor may, when authorized by the town board, borrow money in anticipation of taxes to be levied and collected, on the credit of the town, and issue certificates of indebtedness therefor in the following cases:

1. When an additional sum is directed to be levied and collected by a vote of a town meeting as provided in section ninety-two.

2. When an amount necessary for the payment of expenses incurred in the improvement, repair and rebuilding of a highway or bridge has been directed to be levied and collected as provided in section ninety-three.

3. When a proposition has been adopted at a town meeting as provided in section ninety-five authorizing the levy and collection of an amount greater than that specified in section ninety-four for any of the purposes therein mentioned.

Such certificates of indebtedness shall be signed by the supervisor and the town clerk and shall bear interest at a rate not exceeding six per centum for a period not exceeding one year. The amount so borrowed shall be paid out by the supervisor for the purposes for which the taxes, in anticipation of which such certificates were issued, is* to be levied and collected. The principal and interest of such certificates shall be paid by the supervisor immediately upon the collection of the taxes levied for such purposes.

§ 97. Towns may borrow money for bridge and highway purposes. A proposition may be submitted at a regular or special town meeting in the manner provided by the town law, authorizing the town to borrow money upon its bond, or other obligations, to be expended for the following purposes:

1. Constructing, building, repairing or discontinuing any highway or bridge therein, or upon its borders.

2. Repairing or rebuilding any highway or bridge which shall at any time be damaged or destroyed by the elements or otherwise, or become unsafe for public use and travel.

3. Repairing or rebuilding any bridge which has been condemned by the commission, as provided in this chapter.

4. The purchase of stone crushers, steam rollers and traction engines.

The vote upon any such proposition shall be by ballot. If any such proposition shall be adopted, the board of supervisors, upon the application of the town board, shall by resolution authorize the town to issue bonds not exceeding the amount specified in said proposition, which shall be sufficient to refund and pay any temporary loan or certificate of indebtedness, and to provide for the completion of any work authorized. There shall accompany such application a statement signed by a majority of the members of the town board, and certified by the town clerk, containing a copy of the proposition submitted, as above provided, the vote for

* So in original.

and against the same, and specifying the amount which it is estimated will be required to be expended, pursuant to such proposition. If the highway or bridge, proposed to be constructed, built, repaired or discontinued, is situated in two or more towns in the same county, the board of supervisors shall, if application be made by each of such towns, apportion the expense thereof among such towns, in such proportion as it shall deem to be just. If the town adopting any such proposition shall contain any portion of the land of the forest reserve, the board of supervisors shall not authorize such town to borrow moneys without the written approval of the forest, fish and game commissioner, except in payment of a debt lawfully incurred by the town.

§ 98. Issue and sale of town bonds. The board of supervisors shall, from time to time, impose upon the taxable property of the town a tax sufficient to pay the principal and interest of such obligations as they shall become due. The supervisors and town clerk shall each keep a record, showing the date and amount of the obligations issued, the time and place of their payment, and the rate of interest thereon. The obligations shall be delivered to the supervisor of the town, who shall dispose of the same for not less than par and apply the proceeds thereof for the purposes for which they were issued. Not more than five hundred dollars of such proceeds shall be expended upon any highway or bridge, except in pursuance of a contract executed by the town superintendent as provided in section forty-eight.

§ 99. Assessment of village property. In any town in which there may be an incorporated village, which forms a separate road district, and wherein the roads and streets are maintained at the expense of such village, all property within such village shall be exempt from the levy and collection of taxes levied in the town, as provided by section ninety-one of this article, for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet. The assessors of such town shall indicate in a separate column the value of the real and personal property included in such incorporated village.

§ 100. Statement by clerk of board of supervisors. The clerk of the board of supervisors of each county shall, on or before the first day of January of each year, transmit to the state comptroller and the commission a statement, signed and verified by the chairman of the board, and certified by the clerk, which shall state the name of each town, the assessed valuation of real property, and the assessed valuation of personal property, each separately, in the towns outside incorporated villages, and the amount of tax levied therein for the repair and improvement of

highways, including sluices, culverts and bridges having a span of less than five feet. The towns' valuation of real property to be used in such statement shall be the valuation thereof, as equalized by the boards of supervisors, or other competent authority, during the year prior to the levy of taxes upon which is based the determination of the amounts to be paid to the several towns, as provided in this article.

§ 101. Amount of state aid. There shall be paid by the state to the several towns, in the manner hereinafter provided, an amount based upon the amount of taxes levied therein for the repair and improvement of highways, sluices, culverts and bridges having a span of less than five feet, and to be determined as follows:

1. In towns where the assessed valuation of real and personal property, exclusive of such property in incorporated villages, shall be less than five thousand dollars for each mile of highways in such towns, outside of incorporated villages, an amount equal to the amount of such taxes.

2. In towns where such assessed valuation shall be five thousand dollars or over and less than seven thousand dollars for each mile of such highways, an amount equal to ninety per centum of the amount of such taxes.

3. In towns where such assessed valuation shall be seven thousand dollars or over and less than nine thousand dollars for each mile of such highways, an amount equal to eighty per centum of the amount of such taxes.

4. In towns where such assessed valuation shall be nine thousand dollars or over and less than eleven thousand dollars for each mile of such highways, an amount equal to seventy per centum of the amount of such taxes.

5. In towns where such assessed valuation shall be eleven thousand dollars or over and less than thirteen thousand dollars for each mile of such highways, an amount equal to sixty per centum of the amount of such taxes.

6. In towns where such assessed valuation shall be thirteen thousand dollars or over for each mile of such highways, an amount equal to fifty per centum of such taxes. Provided that no town shall receive from the state in any year, under this section, an amount exceeding an average of twenty-five dollars per mile, for the total mileage of its highways outside of incorporated villages, except that in towns where the assessed valuation of real and personal property therein, exclusive of such property in incorporated villages, averages more than twenty-five thousand dollars for each mile of highways therein outside of such villages, the amount paid hereunder shall not exceed one-tenth of one per centum of such assessed valuation.

§ 102. Mileage and assessed valuation. The mileage of highways in towns to be used in determining the amounts to be paid to such towns under the provisions of this article shall be the tables of mileage heretofore prepared by the state engineer, until the corrected tables of mileage prepared as provided in section fifteen of this chapter are filed. Such tables and all corrections thereof shall be filed with the commission and comptroller. The assessed valuation of real property to be used in determining such amounts shall be the valuation thereof, equalized as provided in section one hundred and forty-one of this chapter, during the year prior to the levy of taxes upon which is based the determination of the amounts to be paid to the several towns, as provided in this article.

§ 103. Payment and distribution of state money. The comptroller shall determine the amount due to the several towns, under the provisions of this article, and shall draw his warrant upon the state treasurer in favor of the county treasurer of each county for the total amount to be paid to the towns in such county, as so determined by him, and shall indicate the amount to be paid to each town. The county treasurer shall pay to the supervisor of each town the amount to which such town is entitled, as determined and indicated by the comptroller. No such payment shall be made until the supervisor has filed in the office of the county treasurer a certified copy of the undertaking given by him, as provided in this article.

§ 104. Custody of highway moneys; undertaking of supervisor. All moneys levied and collected, as provided in this article, all moneys collected as penalties under this chapter, or received from any other source and available for highway, bridge and miscellaneous purposes and all moneys received from the state, as provided in section one hundred and one, shall be paid to the supervisor, who shall be the custodian thereof, and accountable therefor. Before receiving any such moneys the supervisor shall give an undertaking to the town in an amount to be specified by the commission and with such sureties, as shall be approved by the town board, conditioned for the faithful disbursement, safe-keeping and accounting of the moneys so received by him. Such undertaking shall be filed in the office of the town clerk and a certified copy thereof shall be filed in the office of the county treasurer before any moneys received from the state shall be paid to him, and also in the office of the commission. In case of a failure of the supervisor to faithfully disburse, safely keep or account for moneys received from the state the commission may bring an action on such bond in the name of the town.

§ 105. Expenditures for repair and improvement of highways. The moneys levied and collected for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet, and the moneys received from the state, as provided by section one hundred and one, shall be expended for the repair and improvement of such highways, sluices, culverts and bridges, at such places and in such manner as may be agreed upon by the town board and town superintendent. The town board and the town superintendent shall constitute a board for the purpose of determining the places where and the manner in which such moneys shall be expended. Such agreement shall be written and signed in duplicate by a majority of the members of the board so constituted, and shall be approved by the commission, before the same shall take effect. One of such duplicates shall be filed in the office of the town clerk and one in the office of the district or county superintendent. Such moneys shall be paid out by the supervisor on the written order of the town superintendent in accordance with such written agreement.

§ 106. Expenditures for bridges and other highway purposes. The moneys levied and collected, or raised by the issue and sale of bonds or certificates of indebtedness in anticipation of taxes, as provided in this article, for purposes other than the repair or improvement of highways, as specified in the preceding section, shall be paid out by the supervisor upon the written order of the town superintendent after audit of the town board. Such audit shall be made on verified accounts presented to the town board at a regular or special meeting called for such purpose by the supervisor, or in his absence, by the town clerk, upon the request of the town superintendent. An account shall not be so audited or paid unless the expenditure be in accordance with the annual estimate of the town superintendent, as approved or modified by the town board, or be authorized by the town board or by a vote of a town meeting, as provided in this article, or be lawfully a charge upon the town. Except as herein otherwise provided the provisions of the town law relating to the audit of town accounts and claims shall apply to accounts and claims against the town arising under this chapter.

§ 107. Reports of supervisor as to highway moneys. The supervisor shall present to the town board at its meeting held in each year, for considering the estimates contained in the statement of the town superintendent, as provided in section ninety-one, a verified report showing:

1. The moneys received from the state, as provided in section one hundred and one during the year ending October thirty-first.

2. The moneys received by him during such year on account of taxes levied and collected and from the issue and sale of bonds and certificates of indebtedness in anticipation of taxes, for highways, bridges, purchase and repair of machinery, tools and implements, the removal of obstructions caused by snow and for miscellaneous purposes.

3. The moneys received by him during such year as penalties recovered pursuant to this chapter, or from any other source and available for highway purposes in his town.

4. The expenditures during such year for the improvement, repair and maintenance of highways, for the maintenance and repair of bridges, for the construction of new bridges, for damages and charges in laying out, altering and discontinuing highways, for the removal of obstructions caused by snow, for the purchase of machinery, tools and implements, for the rental or hire of stone crushers, steam rollers and traction engines, for town superintendents' salary or compensation and audited expenses, for allowances as fees on account of receiving and disbursing highway moneys, or for other highway purposes.

5. All machinery, tools and implements owned in whole or in part by the town, the present value of each article thereof, and the estimated cost of all necessary repairs thereto, as shown by the annual inventory of the town superintendent.

The form of such report shall be prescribed by the commission. Such report shall be filed in the office of the town clerk within three days after the presentation thereof and shall be open to public inspection during the office hours of such town clerk and a duplicate shall at the same time be mailed to the commission. A certified copy of such report shall also be filed by the supervisor with the clerk of the board of supervisors, who shall cause the same to be printed in the next issue of the annual proceedings of the board of supervisors. The town board shall cause a certified copy of the report to be published in a newspaper published in the town, or if there be none published therein, then in a newspaper published within the county and having the greatest circulation within the town. The expense of such publication, which shall not exceed ten dollars, shall be a town charge. The clerk of the board of supervisors shall transmit three copies of the journal of the proceedings of the board containing such report to the commission and three copies to the comptroller.

§ 108. Highway accounts, forms and blanks. The commission shall prescribe the method of keeping town accounts of moneys received and expended, as provided in this article, for highways, bridges, purchase, leasing, rental or hire and repair of machinery, tools and implements, the removal of obstructions

caused by snow, and miscellaneous purposes, which shall be uniform, so far as practicable, throughout the state. Such commission may adopt forms and blanks for keeping such accounts. The commission shall also prescribe the form of order to be made by the town superintendent, upon the supervisor, and the form of the agreement to be entered into by the town board and town superintendent as provided in section one hundred and five. The town superintendent and supervisor shall keep their accounts in the method, and shall use the blanks and forms, prescribed by the commission. All orders and records of accounts shall be filed in the town clerk's office and preserved as a part of the town records.

§ 109. Duty of town clerk. It shall be the duty of the town clerk, annually, between the fifteenth day of November, and the fifteenth day of December, to transmit to the commission a list containing the names of each supervisor, town superintendent, justice of the peace, town clerk, assessor and collector, showing his post office address, the date of his appointment or election and the expiration of his term of office.

§ 110. Compensation of supervisor and town clerk. The supervisor and town clerk of each town shall receive annually, as compensation for services under this chapter in lieu of all other compensation and fees, an amount to be fixed by the town board. Such compensation shall be a town charge.

§ 111. Additional expenditure for improvement, repair and maintenance of town highways. Upon the written application of twenty-five taxpayers of a town, filed with the town clerk, the electors thereof may, at a regular or special town meeting, vote by ballot upon a proposition for the expenditure of a sum, not exceeding one-third of one per centum of the total taxable property of the town, including incorporated villages, in addition to the sum authorized by this chapter for the improvement, repair and maintenance of town highways in such town. Such proposition shall be submitted in the manner provided by law for the submission of questions or propositions at a town meeting. If such proposition be adopted, the amount specified therein shall be a town charge and shall be levied and collected in the same manner as other town moneys, and when collected shall be paid to the supervisor and expended for the purposes specified in such proposition as provided in this chapter.

GENERAL MUNICIPAL LAW

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GENERAL MUNICIPAL LAW

§ 8. Funded and bonded debts. The bonded indebtedness of a municipal corporation, including interest due or unpaid, or any part thereof, may be paid up or retired by the issue of the new substituted bonds for like amounts by the board of supervisors or supervisor, board, council or officers having in charge the payment of such bonds. Such new bonds shall only be issued when the existing bonds can be retired by the substitution of the new bonds therefor, or can be paid up by money realized by the sale of such new bonds. * * *. All bonds of a municipal corporation, until payable, shall be exempt from taxation for town, county, municipal or state purposes.

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TOWN LAW

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TOWN LAW

ARTICLE 5

Town Officers

- Section 80. Town officers.
82. Term of office.
85. Compensation of town officers.
121. Fence viewers.

§ 80. Town officers. There shall be elected at the biennial town meeting in each town, by ballot, one supervisor, one town clerk, two justices of the peace, three assessors, one collector, one or two overseers of the poor, not more than five constables, and one superintendent of highways, excepting that in towns which shall have adopted a resolution that thereafter such town superintendent shall be appointed by the town board, pursuant to the provisions of section forty-one of the highway law, he shall be appointed as therein prescribed. [*As amended by L. 1909, ch. 491.*]

§ 82. Term of office. Supervisors, town clerks, assessors, town superintendents of highways, collectors, overseers of the poor, inspectors of election and constables, when elected, shall hold their respective offices for two years. But whenever there is or shall be a change in the time of holding town meetings in any town, persons elected to such offices at the next biennial town meeting after such change shall take effect, shall enter upon the discharge of their duties at the expiration of the term of their predecessors, and serve until the next biennial town meeting thereafter or until their successors are elected and have qualified. Whenever the time of holding town meetings in any town is changed to the first Tuesday after the first Monday in November, except when changed as provided in section forty-one of this chapter, the town officers elected thereat shall take office on the first day of January succeeding their election. Except that the collector elected at such town meeting shall take office immediately upon his election and qualification as prescribed by law. The term of a town superintendent of highways, if such superintendent be elected at a town meeting held at the time of a general election, shall begin on the Thursday preceding his election, or as soon thereafter as he shall have been officially notified of his election and shall have duly qualified, and if elected at a town meeting, held at any other time, his term

of office shall begin on the first day of November succeeding his election. Except as otherwise provided in this section, all town officers hereafter elected at a biennial town meeting held at any time between the first day of February and the first day of May shall, in case a board of supervisors thereafter adopts a resolution changing the time of holding such biennial town meetings to the first Tuesday after the first Monday in November, hold office until the first day of January succeeding the biennial town meeting first held pursuant to such a resolution. But the collector in each such town shall complete the duties of his office in respect to the collection of taxes, and the payment and return thereof, upon any warrant received by him during his term of office, notwithstanding the election of his successor. [*As amended by L. 1909, ch. 491.*]

§ 85. Compensation of town officers. Town officers shall be entitled to compensation at the following rates for each day actually and necessarily devoted by them to the service of the town in the duties of their respective offices, when no fee is allowed by law for the service, as follows:

1. The supervisor, except when attending the board of supervisors, town clerk, assessors, justices of the peace and overseers of the poor, each, two dollars per day, except that in any town where the assessed valuation of real estate is over twenty million dollars, the town board of such town may determine by resolution that the assessors shall receive each year a salary of not exceeding one thousand dollars in lieu of per diem compensation hereinbefore provided for, and except that the town board of any town may fix a different compensation for the assessors in their town, of not less than two nor more than three dollars per day, each, and also except that in the county of Monroe, assessors shall be entitled to three dollars per day, and also except that in the county of Nassau assessors and superintendents of highways shall be entitled to three dollars per day, and the town boards of the towns of and in said county of Nassau, having a population, as appears by the last federal census, of seventeen thousand inhabitants, or more, are hereby authorized and empowered to fix an annual compensation for the assessors and superintendents of highways of said towns, not to exceed twelve hundred dollars per annum each, and to provide for the payment of said compensation, in quarterly instalments. The town board of any town may, at a regular meeting, fix the compensation of the superintendent of highways of such town at a sum of not less than two nor more than five dollars per day.

2. If a different rate is not otherwise established as herein provided, each inspector of election, ballot clerk and poll clerk is enti-

tled to two dollars per day; but the board of supervisors may establish in their county a higher rate, not exceeding six dollars per day.

3. The supervisor of each town shall be allowed and paid, in the same manner as other town charges are allowed and paid, a fee of one per centum on all moneys paid out by him as such supervisor, including school moneys disbursed by him as provided in the education law, moneys paid out by him for damages arising from dogs killing or injuring sheep as provided in article seven of the county law, moneys in his hands paid out by him for the relief of the poor, and all other town moneys paid out by him for defraying town charges, except moneys expended under the highway law. But no such fees shall be allowed or paid upon moneys paid over by him to his successor in office. Such fees shall be in full compensation for all services rendered by him in respect to moneys received and paid out by him as such supervisor as provided by law, except the compensation provided in section one hundred and ten of the highway law. [*As amended by L. 1909, Ch. 491.*]

§ 121. Fence viewers. The assessors and town superintendent of highways elected in every town shall, by virtue of their offices, be fence viewers of their town. [*As amended by L. 1909, Ch. 491.*]

ARTICLE 12

Light

Section 260. Establishment of lighting district.

263. Levy of tax for payment of the amount of contract.

§ 260. Establishment of lighting district. It shall be lawful for the town board of any town in this state to contract for the lighting of the streets, avenues, highways, public places and public buildings therein, outside of the corporate limits of any incorporated village in said town, upon such terms and for such time or period, not exceeding ten years, as the town board may deem proper or expedient, and for the payment of the expenses thereof and may establish one or more lamps or lighting districts therein. It shall be lawful for the town boards of two or more adjoining towns in this state, whenever a petition for the establishment of a lamp or lighting district shall cover territory lying in two or more adjoining towns in this state, to contract for the lighting of the streets, avenues, highways, public places and public buildings therein, outside of the corporate limits of any incorporated village in said town, upon such terms and for such

time or period not exceeding ten years, as the town boards of two or more adjoining towns in joint session assembled may deem proper or expedient and for the payment of the expenses thereof.

§ 263. Levy of tax for payment of the amount of contract. The amount of any contract that may be entered into pursuant to the provisions of this article shall be assessed, levied and collected upon the taxable property in said town or district in the same manner, at the same time, and by the same officers as the town taxes, charges or expenses of said town are now assessed, levied and collected, and the same shall be paid over by the supervisor to the corporation, company, person or persons furnishing or supplying said light. If the town boards of two or more adjoining towns shall, in joint session, establish a lamp or lighting district in two or more adjoining towns, they shall determine the relative proportion of the expense of such lighting which shall be borne by each of said towns, and the amount of such expense shall be assessed and levied on the taxable property in such lighting district in each of said towns, and collected in the same manner and at the same time, and by the same officers as the town taxes or charges or expenses of the town in which said district is located are now assessed, levied and collected, and such relative expense shall be paid over by the supervisor of each of said towns to the corporation, company, person or persons furnishing or supplying said light.

ARTICLE 13

Water

- Section 281. Town board may establish water supply districts.
282. Town board may establish water district; petition.
283. Map and plans.
284. Expenses, how paid.
289. Tax for payment of bonds and interest.
290. Assessment of property partly in district.

§ 281. Town board may establish water supply districts. The town board of any town may establish one or more water supply districts in such town outside of an incorporated village therein, by filing a certificate, describing the bounds of any such district, in the office of the town clerk; and may contract in the name of the town for the delivery, by the water commissioners of a village owning a system of water-works, of a supply of water through hydrants or otherwise, for fire, sanitary or other public purposes, to such districts, and the whole town

shall be bound by such contract, but the rental or expense thereof shall annually, in the same manner as other expenses of the town are raised, be assessed, levied upon and collected only from the taxable property within such water supply district. Such money when collected, shall be kept as a separate fund and be paid over to such board of water commissioners by the supervisor of the town, according to the terms and conditions of any such contract.

§ 282. Town board may establish water district; petition. The town board on the petition of a majority of the owners of taxable real property in a proposed district, as appears by the last preceding completed assessment-roll, may establish a water district outside any incorporated village or city, and wholly within such town. The petition must describe the proposed district, and state the maximum amount proposed to be expended in the construction of such water system. The petition must be signed by the petitioners and acknowledged in the same manner as a deed to be recorded.

§ 283. Map and plans. There shall be annexed to the petition above provided a map and plan showing the sources of water supply and a description of the lands, streams, water or water rights to be acquired therefor, and the mode of constructing the proposed water-works and the location thereof, including reservoirs, mains, distributing pipes and hydrants. The petition, map and plans shall be filed with the town clerk, and a certified copy of such map shall also be filed in the county clerk's office. Such map and plans shall be prepared by a competent engineer.

§ 284. Expenses, how paid. The reasonable expenses of the necessary proceedings on the organization of a water district, as herein prescribed, are a charge against the district so organized. If a water district is not organized, the persons who signed the petition for the establishment of a water district are jointly and severally liable for such expenses.

§ 289. Tax for payment of bonds and interest. The water commissioners shall annually apportion the amount to be raised for the payment of the principal and interest of the bonds upon the taxable property in the water district as the same appears on the assessment-roll and present a statement thereof to the town board on the Thursday preceding the annual meeting of the board of supervisors. Such statement shall give the name of the persons liable to pay the same and the amount chargeable to each. The town board shall transmit such statement to the board of supervisors at its next annual meeting. The board of supervisors shall levy such sums against the property liable and shall state the amount of the tax in a separate column in the annual tax roll under

the name of "water tax." Such tax when collected shall be paid to the supervisor and be by him applied in payment of the bonds.

§ 290. Assessment of property partly in district.

In all cases where a farm or lot or the real property of a corporation or joint-stock association is divided by the boundary line of a water district, it shall be the duty of the town assessors after fixing the valuation of the whole of such real property as now required by law to determine what proportion of such valuation is on account of that part of such real property lying within the limits of the water district, and shall designate the same upon their assessment-roll. The valuation of the real property lying within such water district so fixed and determined by the assessors shall be the valuation on which the water commissioners of the water district shall levy the water tax.

ARTICLE 14

Fire

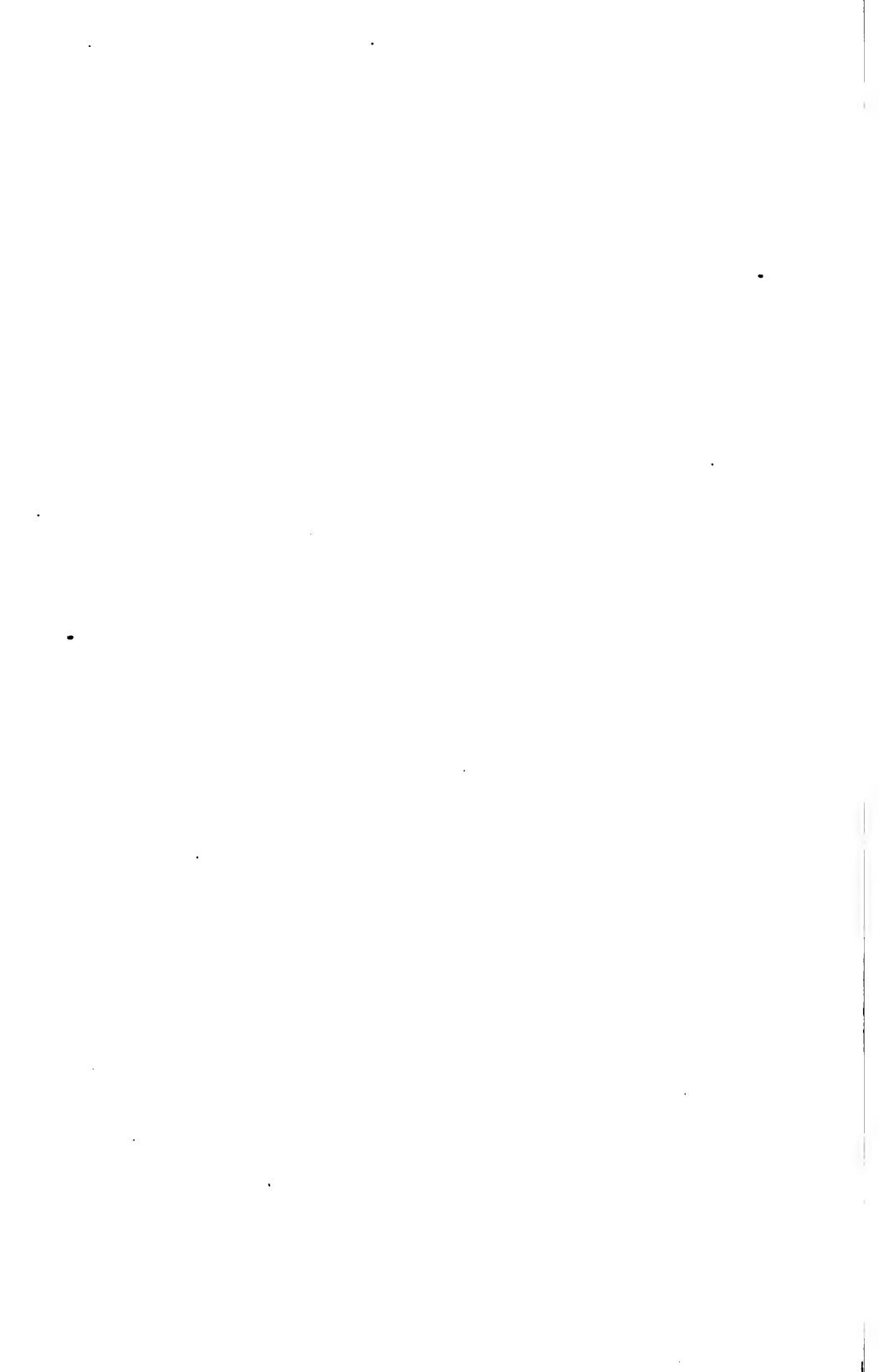
Section 313. Appropriations for fire company.

314. Assessments for expense of maintaining fire company.

§ 313. Appropriations for fire company. The electors of any highway district, or water supply district, in which any town fire company shall have their headquarters, at a special meeting lawfully called by the town clerk, who is hereby authorized to call such special meeting, may vote, by ballot, a sum of money, not exceeding four thousand dollars, for the purchase of a fire engine and apparatus for the extinguishment of fires, and for the purchase or lease of suitable buildings and grounds for keeping and storing such fire engine and apparatus for the extinguishment of fires, and other property of said highway district or water supply district. And whenever said electors shall so vote said money for the purchase of a fire engine and apparatus for the extinguishment of fires, and for the purchase or lease of suitable buildings and grounds for keeping and storing such fire engine and apparatus for the extinguishment of fires, and other property of said highway district or water supply district, the commissioners of highways may, with the written consent and approval of the town board, contract for and purchase for such district a good and sufficient fire engine and apparatus for the extinguishment of fires, and may contract for and purchase or lease for such district suitable buildings and grounds for keeping and storing such fire engine and apparatus for the extinguishment of fires, and other property of

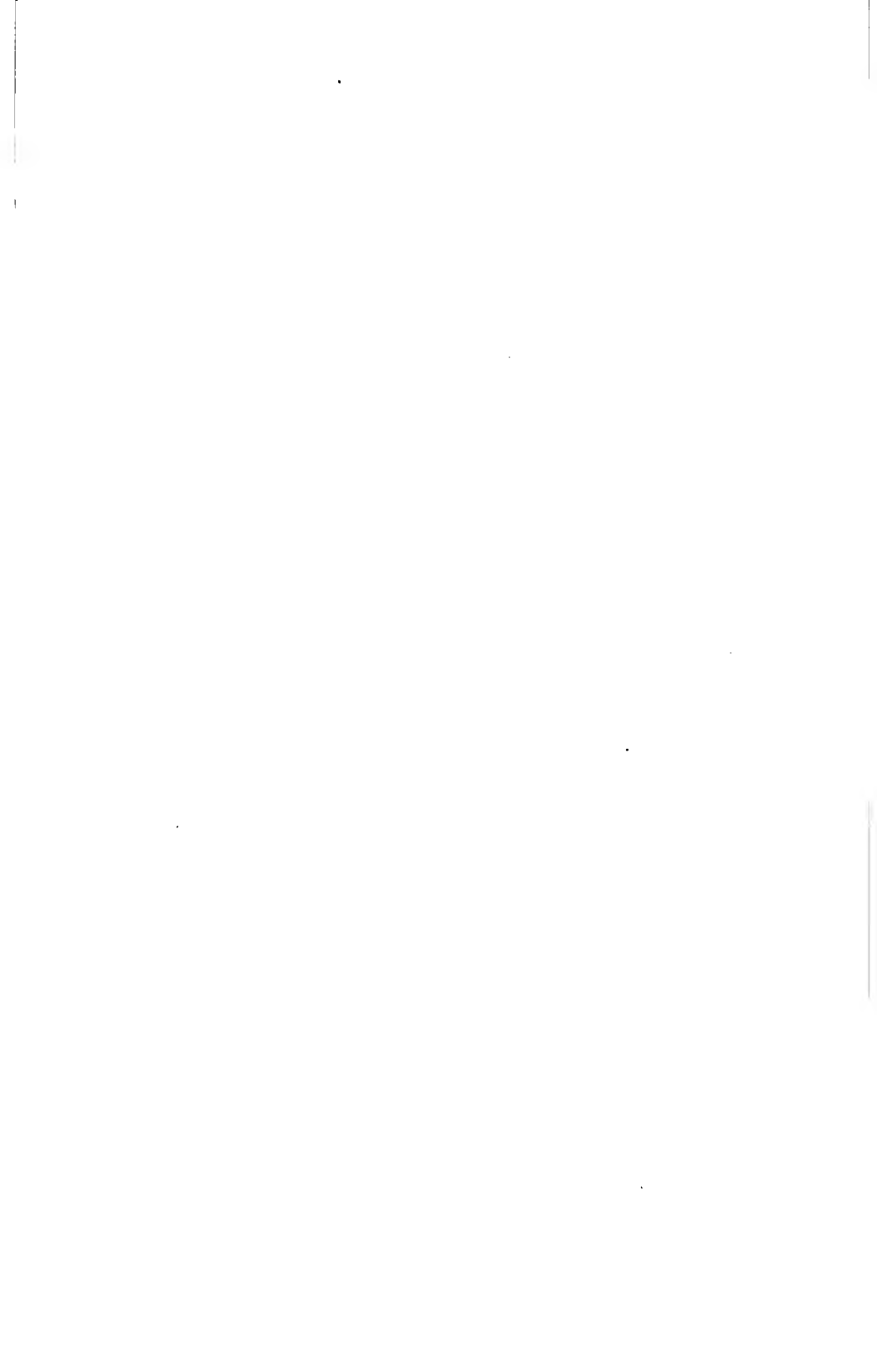
said district at a price not to exceed the sum so voted, which engine and apparatus for the extinguishment of fires, and buildings and grounds, shall be the property of said highway district or water supply district, but may be used and cared for by such fire company.

§ 314. Assessments for expense of maintaining fire company. The purchase price of said fire engine and apparatus or other apparatus for the extinguishment of fires, and buildings and grounds, shall be assessed and levied upon the property of said district, and collected in the same manner as other town charges are assessed, levied and collected, except that the amount thereof shall be put in a separate column upon the tax roll, and the board of supervisors of the county shall cause the sum, as certified by the town board, to be levied upon the taxable property of such highway district or water supply district.



VILLAGE LAW

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VILLAGE LAW

ARTICLE 3

Officers and Elections

Section 48. Election of assessors.

52. Annual election.

§ 48. Election of assessors. The board of trustees shall act as assessors of the village, or may appoint of their number a committee for that purpose, unless separate assessors are appointed or elected as provided by this section. If twenty-five electors qualified to vote upon a proposition shall present a petition to the board of trustees for the election of separate assessors, it shall submit to the next annual election a proposition therefor, and if such proposition be adopted, shall appoint three persons to be assessors of such village for the terms of one, two and three years respectively, and thereafter at each annual election, one assessor shall be elected for a full term of three years, unless said petition shall be for the election of one assessor, and such proposition is adopted, in which case, the board of trustees shall appoint one person to be assessor of such village until the next annual election, at which election and each annual election thereafter, one assessor shall be elected for the term of one year. In a village of the first or second class, which now has no separate assessors, the board of trustees may, by resolution, direct that three assessors be elected at the next annual election and they shall be elected accordingly for the terms of one, two and three years respectively. At each annual election thereafter one assessor shall be elected for a full term of three years. A village having separate assessors when this act took effect, either elective or appointive, may continue to elect or appoint assessors until such village shall decide by a proposition submitted at an annual election to have the board of trustees, or a committee thereof, act as assessors. If twenty-five electors qualified to vote upon a proposition, shall present a petition to the board of trustees to abolish separate assessors, it shall submit such proposition to the next annual election to which it is entitled to be submitted under this act, and if adopted no assessors shall be elected or appointed, except that such village shall continue to elect or appoint assessors whose terms of office shall expire with the term of the assessor then in office having the longest term to serve, after which time, the trustees or committee therefrom, shall act as assessors.

§ 52. Annual elections. An annual election shall be held in each village on the third Tuesday in March, unless a town meeting of a town in which any part of the village is situated, or a general election, shall be held on such day, in which case the annual election shall be held upon the next day thereafter. All other village elections are special elections. A village of the second, third or four class may by the adoption at an annual or special election of a proposition therefor, hold its annual election on the third Tuesday in June, unless a town meeting of a town in which any part of the village is situated, or a general election, shall be held on such day, in which case the annual election shall be held upon the next day thereafter. A special election for the adoption of such a proposition may be held at any time. The official year in such village shall begin at noon on the first Monday after the said election. All villages which have heretofore by resolution duly adopted designated any other Tuesday in June for their annual election shall hereafter hold such annual election on the third Tuesday of June except as above stated. The board of trustees or such members thereof as are in office shall by resolution, adopted at least ten days before every village election, designate the hours of opening and closing the polls thereof, which shall include at least four consecutive hours between sunrise and eight o'clock in the evening. The resolution shall also designate the place of holding the election, or if there is more than one election district in the village, the place of holding the election in each district. The board or such members thereof as are in office also shall, at least ten days before the election, cause notice thereof to be published at least once in the official paper, if such paper is published in the village, and a printed copy thereof conspicuously posted in at least six public places in the village, specifying the time and place or places, of holding the election, the hours of opening and closing the polls thereof, the offices, if any, and the term to be filled, and setting forth in full all propositions to be voted upon. If the board or such members thereof as are in office neglects to appoint the place or places for the annual election, the election shall be held at the place or places of the last preceding annual election, and if it neglects to appoint the hours of opening and closing the polls thereof, such hours shall be the same as at the last preceding annual election. An annual election of the village officers shall not be invalid because of a failure to give such notice. A vote upon a proposition shall be void unless due notice of the election has been given. If a village, constituting a single election district, is divided into wards and elects trustees by wards, separate

ballot boxes shall be provided for each ward, and the ballots of the electors residing therein shall be deposited in the ballot box designated for such ward. [*As amended by L. 1909, Ch. 472.*]

ARTICLE 4

Powers, Duties and Compensation of Officers

- Section 83. Franchises — filing of.
86. Officers and duties.
89. Board of trustees; powers.
89. Subd. 14. Fence viewers.
89. Subd. 26. Poles being marked.

§ 83. Franchises; filing; duty of clerk. Duplicate originals of every resolution, certificate or other instrument whereby a village, or any board or officer thereof, grants a franchise, including a privilege or consent of any kind, to a public service corporation shall be executed and deposited with the village clerk; and such franchise shall not be operative for any purpose until so executed and deposited. The village clerk, upon receiving the same, shall file one such duplicate in his office with the records and papers of the village and shall immediately cause the other to be filed in the office of the clerk of the county in which the village is situated.

§ 86. Compensation and duties of village officers not otherwise prescribed. The president and trustees, and the fire, water, light, sewer and cemetery commissioners shall serve without compensation, but the members of the board of trustees shall be entitled to the compensation fixed by law for inspectors of election when acting as such, and to the same compensation as town assessors for each day actually and necessarily spent by them in making the village assessment. The board of trustees may fix the compensation and further declare the powers and duties of all other village officers or boards, and may require any officer or board of the village to furnish reports, estimates or other information relating to any matter within his or its jurisdiction.

§ 89. General powers of the board of trustees. The board of trustees of a village:

Fence Viewers.

14. To act as fence viewers. Possesses concurrent jurisdiction with town fence viewers and has all their powers with respect to division fences within the village.

Marking Poles.

26. Marking of poles. May require all telephone, telegraph, electric light and electric power poles where the same are located upon a public highway within the limits of said village, to be marked with the name or initials of the owner or owners of the poles, in such distinct and legible letters and characters, and in such manner as they may prescribe.

ARTICLE 5

Finances

- 100. Fiscal year.
- 104. Assessment-roll.
- 105. Assessors to hear complaints.
- 106. Completion and filing.
- 107. Failure to hold meeting.
- 108. Notice of.
- 109. Certiorari to review assessments.
- 114. Warrant to collector.
- 115. Collection of taxes.
- 116. Return by collector; payment to treasurer.
- 117. Collection of taxes by treasurer.

§ 100. Fiscal year. The fiscal year begins on the first day of the calendar month in which the annual election is to be held as provided in section fifty-five of this act and ends on the last day of the calendar month preceding such annual election. No expenditures shall be made, nor indebtedness incurred, by the village, during the first month of the fiscal year, except for current expenses. The term "assessors," as used in this article, includes the board of trustees of a village which has no separate board of assessors. [*As amended by L. 1909, Ch. 472.*]

§ 104. Annual assessment-roll. The assessors of a village shall, on or before the first Tuesday of the fourth month of the fiscal year, if a village of the first or second class, and on or before the first Tuesday of the third month of the fiscal year, if a village of the third or fourth class, prepare an assessment-roll of the persons and property taxable within the village in the same

manner and form as is required by law for the preparation of a town assessment-roll. They shall also enter on such roll the names of all persons liable to a poll tax. The assessors of a village of the third or fourth class, included wholly within a town, and in any village wholly within a town where no assessors are elected or appointed, the trustees acting as assessors may, and upon the adoption of a proposition therefor at an annual election, shall adopt the assessment-roll of the town of the last preceding year as the basis of their assessment, so far as practicable. If such town roll be adopted the assessors shall copy therefrom a description of all real property of the village and the value thereof as the same appears thereon; also all personal property and the value thereof assessed on such town roll to residents of the village, or to corporations taxable therefor therein, together with the names of the persons or corporations, respectively, to which such real or personal property is or should be assessed. Where the town assessment-roll is adopted and the valuation of any taxable property cannot be ascertained therefrom, or where the value of such property shall have increased or diminished since the last assessment-roll of the town was completed, or an error, mistake or omission on the part of the town assessors shall have been made in the description or valuation of taxable property, the assessors shall ascertain the true value of the property to be taxed from the best evidence available. [*As amended by L. 1909, Ch. 472.*]

§ 105. Meeting of assessors to hear complaints. The assessors shall, in a village of the first or second class, at least one week before the first Tuesday of the fourth month in the fiscal year, and in a village of the third or fourth class, at least one week before the first Tuesday of the third month in the fiscal year, cause a notice to be published in each newspaper published in the village, and posted in at least five conspicuous public places in the village, that on such first Tuesday of the fourth or third month of the fiscal year, as the case may be, at a specified place and during four consecutive hours to be named, they will meet for the purpose of completing the assessment-roll, and of hearing and determining complaints in relation thereto, and they may adjourn such meeting from day to day, not later than Saturday then next succeeding. A copy of such assessment-roll shall be deposited with the village clerk at least five days prior to such first Tuesday of the fourth or third month of the fiscal year, as the case may be and shall be open for inspection by the inhabitants and taxpayers of such village at all times during business hours of such days. Village assessors possess all the powers and are subject to all the duties of town assessors in hearing and determining complaints

as to assessments. If the village is one in which the assessment-roll is required to be prepared by copying from the assessment-roll of the town, the assessors at such meeting shall not hear any complaint as to valuation which has not been changed, except upon proof of a change in the property or in the ownership or valuation since the town assessment was completed. [*As amended by L. 1909, Ch. 472.*]

§ 106. Completion and verification of assessment-roll. When the assessors, or a majority of them, shall have completed the village assessment-roll, they shall severally make, subscribe and attach to such roll, an oath, in substantially the same form as is required of town assessors by the tax law, if such roll was originally prepared by them; or, if such roll was prepared by copying from the assessment-roll of the town, an oath, to the effect that such roll contains, to the best of their knowledge and belief, a true statement, of the property, persons and corporations liable to assessment and taxation within the village, as the same appears upon the assessment-roll of the town in which the village is situated, and, if in making such assessment the valuation of any property has been changed, or any new or additional assessment has been made, that in changing such valuation or in making such new or additional assessment, they have estimated the value of the real estate at the sums which a majority of the assessors have decided to be the full value thereof, and that the personal property so assessed is assessed at the full value thereof, according to their best knowledge and belief. The roll as so completed and verified shall be filed with the village clerk, on or before the second Tuesday in the fourth month of the fiscal year in villages of the first or second class, and on or before the second Tuesday in the third month of the fiscal year in villages of the third or fourth class. [*As amended by L. 1909, Ch. 472.*]

§ 107. Failure to hold meeting. If the meeting for completing the village assessment-roll and hearing complaints in relation thereto is not held on the first Tuesday in the third or fourth month of the fiscal year, as the case may be, each of the assessors shall forfeit to the village ten dollars, and they shall, by resolution, fix another time therefor, and give notice thereof at least ten days prior thereto by publication thereof, in the same manner as for the first meeting, and by posting copies thereof in at least five conspicuous places in the village. The assessors shall meet accordingly at the time and place appointed, shall hear complaints, complete the assessment-roll, and file the same on or before the fourth day after such meeting, in the same manner as near as may be as if their annual meeting had been held as required by law. If

the completed assessment-roll shall not be so filed on or before the fourth day after the meeting for completing the same and hearing complaints in relation thereto, in either case, the assessment shall not on that account be invalid, but such roll shall be filed in like manner as soon as may be thereafter and each assessor shall forfeit to the village five dollars for each day for such neglect. [*As amended by L. 1909, Ch. 472.*]

§ 108. Notice of completion of annual assessment-roll. Upon completing and filing the annual assessment-roll, and on or before the second Tuesday of the fourth month of the fiscal year in villages of the first or second class, and on or before the second Tuesday in the third month of the fiscal year in villages of the third or fourth class, the assessors shall cause notice thereof to be published at least once in the official paper, if any, and copies of such notice posted in not less than five public places in the village, specifying the date of filing, and that the same will remain on file with the clerk, subject to public inspection, for fifteen days after the date of such notice. [*As amended by L. 1909, Ch. 472.*]

§ 109. Certiorari to review assessment. An application for a writ of certiorari to review the assessment-roll may be made within such fifteen days in the manner provided by the tax law.

§ 114. Warrant to collector. Upon the completion of a tax levy the clerk shall deliver to the collector one of the duplicate rolls, with a warrant thereto annexed signed by the president and attested by the clerk, under the corporate seal of the village, containing a summary statement of the purposes for which the taxes are levied, the amount thereof for each purpose, and the total amount for all purposes, and commanding the collector to collect the taxes therein levied with his fees, and to return said warrant and roll to the clerk within sixty days after the date of the warrant, unless the time shall be extended. The collector shall give a receipt to the clerk for the warrant and assessment-roll delivered to him. The board of trustees may extend the time for the return of the warrant thirty days beyond the first sixty, and such extension shall not affect the validity of the bond given by the collector and his sureties.

§ 115. Collection of taxes by collector. Upon receiving the assessment-roll and warrant the collector shall cause a notice to be published at least once in the official paper, if any, and also in each other newspaper published in the village, and posted conspicuously in five public places in the village, stating that on six days specified therein, not less than nine nor more

than twenty days after the publication and posting thereof, he will attend at a convenient place in the village, specified in the notice, for the purpose of receiving taxes. At least seven days before the first date fixed in such notice, the collector shall serve a copy thereof upon each corporation named in or subject to taxation upon the assessment-roll, and whose principal office is not in the village, by delivering such copy to a person designated by the corporation for that purpose by a written designation filed with the village clerk, or to any person in the village acting as the agent or representative in any capacity of such corporation. If there is no such designated person or agent in the village, service of such notice upon the corporation shall not be required. Any person or corporation paying taxes within twenty days from the date of the notice, shall be charged with one per centum thereon, and thereafter with five per centum, for the fees of the collector. If a notice is not served upon a corporation as herein required, the collector shall only be entitled to one per centum as his fees upon the taxes assessed against it. After the expiration of such twenty days the collector shall proceed to collect the taxes remaining unpaid, and for that purpose he possesses all the powers of a town collector. The laws relating to town collectors shall also, so far as consistent with this chapter, apply to the collection of village taxes.

§ 116. Return of collector; payment of taxes to treasurer. The collector shall pay all taxes received by him, as soon as practicable after receipt thereof, to the treasurer, and, upon the expiration of the time fixed therefor, shall deliver the roll and warrant to the clerk and make and file with him a return, in accordance with the directions of the warrant, showing the total amount of tax paid and each tax unpaid, with the receipt of the village treasurer for all taxes paid to him. The clerk shall thereupon deliver to the treasurer a statement showing the unpaid taxes returned by the collector. All taxes so returned unpaid shall be increased five per centum, and, if remaining unpaid for thirty days after such return, shall bear interest at the rate of ten per centum per annum, from the time of their return as unpaid by the collector to the time of their subsequent payment; and such tax and increase may be paid to the treasurer at any time after such return and before a sale for such unpaid tax of any real property upon which the same may be assessed; but if paid after a notice of sale has been given as provided in this article, the expense of such notice shall be added to the amount of the tax. The provisions of this section, so far as practicable, apply to a village in which the taxes are collected by the treasurer.

§ 117. Collection of taxes by treasurer. In a village which has no collector, the tax-roll and warrant shall be delivered to the treasurer of the village, and the provisions of this article relating to the delivery of a tax-roll and warrant, the extension of the time for the collection of taxes, and the return of such tax-roll and warrant, apply to the roll and warrant so delivered to a treasurer, so far as practicable. Upon the delivery of the roll and warrant to the treasurer, he shall publish in each newspaper actually printed in the village, once in each week for four consecutive weeks, and post in five public places in the village, a notice that such tax-roll and warrant have been left with him for the collection of the taxes therein levied, and designating one or more convenient places in the village where he will receive taxes for thirty days after the first publication and posting of said notice, from nine o'clock in the morning until four o'clock in the afternoon, and that for said thirty days taxes may be paid to him without additional charge; and that all such taxes remaining unpaid after the expiration of said thirty days will thereafter bear interest at the rate of twelve per centum per annum, until the return of the tax-roll and warrant. The treasurer shall attend at the time and place specified in said notice, and may receive such taxes. After the expiration of said thirty days the treasurer shall proceed to collect the taxes remaining unpaid, with interest as herein provided, but without any other fee or charge, and for that purpose be possessed of all the powers of a town collector.

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